

CLASSIFICATION.

[Acts of Fifteenth General Assembly, Chapter 68.]

SECTION 1. All railroad corporations organized or doing business in this State, their trustees, receivers, or lessees, under the laws or authority thereof, shall be limited in their maximum charges to the rates of compensation for the transportation of passengers and freight which are herein prescribed. All railroads in this State shall be classified according to the gross amount of their respective annual earnings within the State, per mile, for the preceding year, as follows: Class "A" shall include all railroads whose gross annual earnings, per mile, shall be four thousand dollars or more. Class "B" shall include all railroads whose gross annual earnings, per mile, shall be three thousand dollars, or any sum in excess thereof less than four thousand dollars. Class "C" shall include all railroads whose gross annual earnings, per mile, shall be less than three thousand dollars.

SEC. 2. All railroad corporations, according to their classification as herein prescribed, shall be limited to compensation per mile for the transportation of any person with ordinary baggage, not exceeding one hundred pounds in weight, as follows: Class "A," three cents; class "B," three and one-half cents; class "C," four cents; *provided*, that no such corporation shall charge, demand or receive any greater compensation per mile for the transportation of children, twelve years of age or under, than half the rate above prescribed; and *provided*, also, a charge of ten cents may be added to the fare of any passenger, when the same is paid up in the cars, if a ticket might have been procured within a reasonable time before the departure of the train.

SEC. 3. It shall be the duty of each railroad corporation operating a railroad in this State during the month of January, 1875, and each and every year thereafter, to make and return to the governor a statement of its gross receipts on its entire road within this State for the year preceding and ending on the thirty-first day of December. Said statement shall be sworn to by the president and superintendent of the road in this State, and shall contain a detailed statement of the entire receipts for transportation of freight and passengers, and all other sources of income of the road. A failure to comply with the provisions of this section shall subject the corporation so failing to a penalty of one hundred dollars per day for each and every day after such report is due, until it is made, to be recovered in an action in the name of the State of Iowa, for the benefit of the school fund. If the executive council shall, on examination, be satisfied of the correctness of said return, it shall be their duty to classify the different railroads in this State, as hereinbefore provided, and the governor, when there shall be any change in classification, shall issue a certificate to any corporation or corporations affected by such change, certifying to them the class to which they are respectively assigned. And any change of rates made by any railroad corporation pursuant to any change of classification, shall take effect and be in force from and after the fourth day of July following such changes. * * *

Twenty-Fifth Annual Report
OF THE
ASSESSED VALUATION
OF
RAILROAD PROPERTY
IN THE
STATE OF IOWA,

AS FIXED BY THE

EXECUTIVE COUNCIL OF THE STATE,
MARCH 2, 1896.

Under Provisions of Chapter 5, Title 10, of the Code, and Chapter 114,
Acts of the Seventeenth General Assembly.

COMPILED BY THE SECRETARY OF STATE.

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES:
F. R. CONAWAY, STATE PRINTER.
1896.

LIST

Of the principal officers of the railroads of the State, with postoffice address.

ALBIA & CENTERVILLE RAILWAY.

President.—F. M. Drake, Centerville, Iowa.
Vice-President.—Russell Sage, New York.
Secretary and Treasurer.—H. Gabelman, Marshalltown, Iowa.
General Solicitor.—A. O. Daly, Marshalltown, Iowa.
General Manager.—L. M. Martin, Marshalltown, Iowa.
General Superintendent.—C. W. Hontington, Marshalltown, Iowa.
General Auditor.—H. Gabelman, Marshalltown, Iowa.

AMES & COLLEGE RAILWAY.

President.—W. M. Grosley, Ames, Iowa.
Vice-President.—E. W. Stanton, Ames, Iowa.
Secretary.—M. K. Smith, Ames, Iowa.
Treasurer.—M. K. Smith, Ames, Iowa.
General Manager.—M. K. Smith, Ames, Iowa.
General Superintendent.—M. K. Smith, Ames, Iowa.

BOONE VALLEY COAL & RAILWAY COMPANY.

President.—Hamilton Brown, Traer, Iowa.
Secretary and Treasurer.—S. T. Meservy, Ft. Dodge, Iowa.
General Superintendent.—O. M. Carpenter, Traer, Iowa.

BURLINGTON & NORTHWESTERN RAILWAY.

President.—T. W. Barhydt, Burlington, Iowa.
Vice-President.—J. T. Remy, Burlington, Iowa.
Secretary and Treasurer.—R. M. Green, Burlington, Iowa.
Manager.—R. Law, Burlington, Iowa.
Accountant.—K. M. Boden, Burlington, Iowa.

BURLINGTON & WESTERN RAILWAY.

President.—T. W. Barhydt, Burlington, Iowa.
Vice-President.—C. P. Squires, Burlington, Iowa.
Secretary.—R. M. Green, Burlington, Iowa.
Manager.—R. Law, Burlington, Iowa.
Accountant.—K. M. Boden, Burlington, Iowa.

BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY.

President.—C. J. Ives, Cedar Rapids, Iowa.
Vice-President.—Robert Williams, Cedar Rapids, Iowa.
Secretary.—S. S. Dorwart, Cedar Rapids, Iowa.
Treasurer.—H. H. Hollister, New York.
Assistant Treasurer.—S. S. Dorwart, Cedar Rapids, Iowa.
General Solicitor.—S. K. Tracy, Burlington, Iowa.
General Superintendent.—Robert Williams, Cedar Rapids, Iowa.
Chief Engineer.—H. F. White, Cedar Rapids, Iowa.
Auditor.—J. C. Brooks, Cedar Rapids, Iowa.
Superintendent of Iowa Divisions.—Geo. Goodell, Cedar Rapids, Iowa.
Assistant Superintendent.—P. A. Murphy, Cedar Rapids, Iowa; W. P. Ward, Estherville, Iowa.

CHICAGO & NORTH-WESTERN RAILWAY.

President.—Marvin Hughitt, Chicago.
Vice-President, Secretary and Treasurer.—Martin L. Sykes, New York.
General Solicitor.—Lloyd W. Bowers, Chicago.
General Manager.—John M. Whitman, Chicago.
General Superintendent.—Sherburne Sanborn, Chicago.
Chief Engineer.—John E. Blunt, Chicago.
Auditor.—Joseph B. Redfield, Chicago.
Tax Commissioner.—Frank P. Crandon, Chicago.
Superintendent of Iowa Divisions.—Peter Hallenbeck, Boone, Iowa.

CHICAGO, BURLINGTON & KANSAS CITY RAILWAY.

President.—W. W. Baldwin, Burlington, Iowa.
Vice-President.—J. C. Peasley, Chicago.
Secretary.—H. E. Jarvis, Burlington, Iowa.
Treasurer.—J. C. Peasley, Chicago.
General Solicitors.—Spencer & Mosman, St. Joseph, Mo.
General Manager.—Howard Elliott, St. Joseph, Mo.
General Superintendent.—S. E. Crance, St. Joseph, Mo.
Chief Engineer.—L. F. Goodale, St. Joseph, Mo.
Auditor.—O. M. Carter, St. Joseph, Mo.
Tax Auditor.—George N. Mills, St. Joseph, Mo.
Superintendent of Iowa Division.—W. E. Cunningham, Hannibal, Mo.

CHICAGO, BURLINGTON & NORTHERN RAILROAD.

President.—George B. Harris, Chicago.
Secretary.—W. J. Ladd, Boston.
Treasurer.—J. C. Peasley, Chicago.
General Solicitor.—J. W. Losey, La Crosse, Wis.
General Superintendent.—John R. Hastings, St. Paul, Minn.
Chief Engineer.—S. D. Parry, La Crosse, Wis.
Auditor.—N. B. Hinkley, St. Paul, Minn.
Superintendent of Iowa Division.—D. Cunningham, La Crosse, Wis.

CHICAGO, BURLINGTON & QUINCY RAILROAD.

President.—Charles E. Perkins, Burlington, Iowa.
First Vice-President.—James C. Peasley, Chicago.
Second Vice-President.—George B. Harris, Chicago.
Secretary.—Thomas S. Howland, Boston, Mass.
Treasurer.—James C. Peasley, Chicago.
General Solicitor.—Joseph W. Blythe, Burlington, Iowa.
General Manager.—William C. Brown, Chicago.
General Superintendent.—John D. Besler, Chicago.
Chief Engineer.—Edward J. Blake, Chicago.
Auditor.—Charles I. Sturgis, Chicago.
Real Estate and Tax Agent.—Moses B. Walker, Chicago.
Superintendents of Iowa Divisions.—Charles M. Levey, Burlington, Iowa; Oscar E. Stewart, Ottumwa, Iowa; John H. Duggan, Creston, Iowa.

CHICAGO, FT. MADISON & DES MOINES RAILWAY.

President.—E. S. Conway, Chicago.
Vice-President.—E. F. Potter, Ft. Madison, Iowa.
Secretary.—E. H. Skinner, Birmingham, Iowa.
Treasurer.—E. C. Long, St. Paul, Minn.
General Solicitor.—Jesse A. Baldwin, Chicago.
General Manager.—E. F. Potter, Ft. Madison, Iowa.
Chief Engineer.—E. F. Potter, Ft. Madison, Iowa.
Auditor.—J. P. Irving, Ft. Madison, Iowa.
Superintendent of Iowa Divisions.—G. D. Hutchesin, Ft. Madison

CHICAGO GREAT WESTERN RAILWAY.

President.—A. B. Stickney, St. Paul, Minn.
Vice-President.—W. B. Bond, St. Paul, Minn.
Secretary.—H. C. Wight, St. Paul, Minn.
Treasurer.—A. Kalman, St. Paul, Minn.
General Solicitor.—D. W. Lawler, St. Paul, Minn.
General Manager.—Sam C. Stickney, St. Paul, Minn.
General Superintendent.—O. Shields, St. Paul, Minn.
Chief Engineer.—H. Fernstrom, St. Paul, Minn.
Auditor.—W. B. Bond, St. Paul, Minn.
Tax Commissioner.—M. C. Woodruff, St. Paul, Minn.
Superintendents of Iowa Divisions.—J. C. Ford, Oelwein, and B. F. Egan, Des Moines, Iowa.

CHICAGO, IOWA & DAKOTA RAILWAY.

President.—O. Miller, Bangor, Pa.
Vice-President.—Clarence B. Mitchell, New York.
Secretary.—H. N. Brockway, Garner, Iowa.
Treasurer.—J. D. Newcomer, Eldora, Iowa.
General Manager.—W. S. Porter, Eldora, Iowa.
Auditors.—H. C. Stuart, W. S. Porter, Eldora, Iowa.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY.

President.—Hoswell Miller, Chicago.
Vice-President.—Frank S. Bond, New York.
Second Vice-President.—A. J. Earling, Chicago.
Secretary.—F. M. Myers, Milwaukee.
Treasurer.—F. G. Ramsey, Chicago.
General Counsel.—Geo. R. Peck, Chicago.
General Solicitor.—Burton Hanson, Chicago.
General Manager.—A. J. Earling, Chicago.
General Superintendent.—W. G. Collins, Chicago.
Assistant General Superintendent.—H. R. Williams, Minneapolis, Minn.
Assistant General Superintendent.—W. J. Underwood, Milwaukee, Wis.
Assistant General Superintendent.—C. A. Goodnow, Chicago.
Chief Engineer.—D. J. Whittemore, Chicago.
General Auditor.—W. N. D. Winne, Chicago.
Tax Commissioner.—W. S. Milligan, Milwaukee, Wis.
Superintendents of Iowa Divisions.—J. F. Gibson, Marion, Iowa; F. D. Wright, Kansas City, Mo.; J. W. Stapleton, Dubuque, Iowa; L. B. Beardsley, Sioux City, Iowa; E. Clemons (acting), Minneapolis, Minn.; O. A. Cosgrove, Mason City, Iowa.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY.

President.—R. R. Cable, Chicago.
Vice-Presidents.—Benj. Brewster, New York; W. G. Purdy, Chicago, and W. H. Truesdale, Chicago.
Assistant to the President.—H. A. Parker, Chicago.
Secretary and Treasurer.—W. G. Purdy, Chicago.
General Attorneys.—Robert Mather, Chicago, and M. A. Law, Topeka, Kan.
General Manager.—W. H. Truesdale, Chicago.
General Superintendent.—A. J. Hitt, Chicago.
Chief Engineer.—H. A. Parker, Chicago.
Auditor.—S. C. Mathews, Chicago.
Tax Commissioner.—J. L. Drew, Davenport, Iowa.
Superintendents of Iowa Divisions.—Harry Fox, Des Moines, Iowa; W. A. Lawrence, Trenton, Mo.; C. N. Gilmore, Des Moines, Iowa.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY.

President.—Marvin Hughitt, Chicago.
Vice-President and Treasurer.—M. L. Sykes, New York, 32 Wall St.
Secretary.—E. E. Woodman, Hudson, Wis.
General Consul.—Thomas Wilson, St. Paul, Minn.
General Manager.—E. W. Winter, St. Paul, Minn.

General Superintendent.—W. A. Scott, St. Paul, Minn.
Chief Engineer.—C. W. Johnson, St. Paul, Minn.
Auditor.—L. A. Robinson, St. Paul, Minn.
Tax Commissioner.—E. E. Woodman, St. Paul, Minn.
Superintendent of Iowa Divisions.—H. Spencer, Mankato, Minn.

CHICAGO, SANTA FE & CALIFORNIA RAILWAY.

**President.*—E. P. Ripley, Chicago.
First Vice-President.—D. B. Robinson, Chicago.
Secretary and Treasurer.—D. L. Gallup, Chicago.
General Solicitor.—E. D. Kenna, Chicago.
**General Manager.*—J. J. Frey, Topeka, Kan.
**General Superintendent.*—H. U. Mudge, Topeka.
Chief Engineer.—James Dun, Topeka.
Auditor.—S. L. Crim, Chicago.
**Tax Commissioner.*—E. T. Cartledge, Topeka.
**Superintendent of Iowa Division.*—C. F. Resegule, Chicago.

CROOKED CREEK RAILROAD AND COAL COMPANY.

President.—Walter C. Wilson, Lehigh, Iowa.
Vice-President.—J. Q. Burnham, Milwaukee, Wis.
Secretary.—Jacob M. Funk, Lehigh, Iowa.
Treasurer.—Jacob M. Funk, Lehigh, Iowa.
General Manager.—Samuel McClure, Lehigh, Iowa.
Auditor.—C. M. Kellogg, Lehigh, Iowa.

DES MOINES & KANSAS CITY RAILWAY.

President.—T. De Witt Cuyler, Philadelphia.
Vice-President.—A. C. Goodrich, Keokuk, Iowa.
Secretary.—J. F. Elder, Keokuk, Iowa.
Treasurer.—C. M. Jesup, New York.
General Solicitor.—F. T. Hughes, Keokuk, Iowa.
General Manager.—A. C. Goodrich, Keokuk, Iowa.
Superintendent.—J. P. Boyle, Keokuk, Iowa.
Chief Engineer.—A. C. Goodrich, Keokuk, Iowa.
Auditor.—T. R. Board, Keokuk, Iowa.
Superintendent of Iowa Divisions.—J. P. Boyle, Keokuk, Iowa.

DES MOINES, NORTHERN & WESTERN RAILWAY.

President.—F. M. Hubbell, Des Moines, Iowa.
Vice-President.—F. C. Hubbell, Des Moines, Iowa.
Secretary.—A. N. Denman, Des Moines, Iowa.
Treasurer.—H. D. Thompson, Des Moines, Iowa.
General Solicitor.—A. B. Cummins, Des Moines, Iowa.
General Superintendent.—F. C. Hubbell, Des Moines, Iowa.
Auditor.—W. J. Souder, Des Moines, Iowa.

DES MOINES UNION RAILWAY.

President.—F. C. Hubbell, Des Moines, Iowa.
Vice-President.—A. B. Cummins, Des Moines, Iowa.
Secretary.—F. M. Hubbell, Des Moines, Iowa.
Treasurer.—H. D. Thompson, Des Moines, Iowa.
General Solicitor.—A. B. Cummins, Des Moines, Iowa.
General Superintendent.—J. A. Wagner, Des Moines, Iowa.
Auditor.—E. G. Mitchell, Des Moines, Iowa.

DEBQUE & SIOUX CITY.

President.—Stuyvesant Fish, New York.
Vice-President.—J. C. Wellig, Chicago.
Second Vice-President.—E. C. Woodruff, Elizabeth, N. J.
Secretary.—A. G. Hackstaff, New York.

**Officers of Atchison, Topeka & Santa Fe.*

Treasurer.—E. T. H. Gibson, New York.
General Solicitor.—James Fentress, Chicago.
General Superintendent.—A. W. Sullivan, Chicago.
Chief Engineer.—J. F. Wallace, Chicago.
Tax Commissioner.—L. P. Morehouse, Chicago.
Superintendents of Iowa Divisions.—F. B. Harriman, Dubuque; C. K. Dixon, Cherokee.

HUMESTON & SHENANDOAH RAILROAD.

Receiver.—E. C. Murphy, Clarinda, Iowa.
President.—James F. How, St. Louis, Mo.
Secretary.—E. C. Murphy, Clarinda, Iowa.
Treasurer.—W. W. Baldwin, Burlington, Iowa.
Assistant Treasurer.—J. H. Ellis, Clarinda, Iowa.
General Manager.—E. C. Murphy, Clarinda, Iowa.
Auditor.—J. H. Ellis, Clarinda, Iowa.

IOWA CENTRAL RAILWAY.

President.—Russell Sage, New York.
Vice-President.—E. E. Chase, New York.
Secretary and Treasurer.—Geo. H. Morse, New York.
Local Treasurer.—T. J. Fletcher, Marshalltown, Iowa.
General Solicitor.—A. C. Daly, Marshalltown, Iowa.
General Manager.—L. M. Martin, Marshalltown, Iowa.
General Superintendent.—C. W. Huntington, Marshalltown, Iowa.
General Auditor.—H. Gableman, Marshalltown, Iowa.

IOWA NORTHERN RAILWAY.

President.—J. S. Wylie, Davenport, Iowa.
Vice-President.—D. Ryan, Newton, Iowa.
Secretary and Treasurer.—Geo. A. Goodrich, Colfax, Iowa.
General Superintendent.—Geo. A. Goodrich, Colfax, Iowa.

IOWA RAILWAY, COAL & MANUFACTURING COMPANY.

(Same as Chicago & North-Western.)

KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS RAILROAD.

President.—C. E. Perkins, Burlington, Iowa.
Vice-President.—J. C. Peasley, Chicago.
Secretary.—W. J. Ladd, Boston.
Treasurer.—J. C. Peasley, Chicago.
General Solicitors.—Spencer & Mosman, St. Joseph, Mo.
General Manager.—Howard Elliott, St. Joseph, Mo.
General Superintendent.—S. E. Crance, St. Joseph, Mo.
Chief Engineer.—L. F. Goodale, St. Joseph, Mo.
Auditor.—C. M. Carter, St. Joseph, Mo.
Tax Auditor.—Geo. N. Mills, St. Joseph, Mo.

KEOKUK & WESTERN RAILROAD.

President.—F. T. Hughes, Keokuk, Iowa.
Vice-President.—T. De Witt Cuyler, Philadelphia.
Secretary and Assistant Treasurer.—J. F. Elder, Keokuk, Iowa.
Treasurer.—Chas. M. Jesup, New York.
General Solicitor.—T. De Witt Cuyler, Philadelphia.
General Manager.—A. C. Goodrich, Keokuk, Iowa.
Superintendent.—J. P. Boyle, Keokuk, Iowa.
Chief Engineer.—A. C. Goodrich, Keokuk, Iowa.
Auditor.—T. R. Board, Keokuk, Iowa.

MASON CITY & FT. DODGE RAILROAD.

President.—M. C. Helton.
Secretary and Treasurer.—S. T. Meservey, Ft. Dodge, Iowa.
General Manager and Assistant Treasurer.—Chas. C. Burdick, Ft. Dodge, Iowa.
Auditor.—R. W. Eager, Ft. Dodge, Iowa.

MINNEAPOLIS & ST. LOUIS RAILWAY.

President.—William L. Bull, New York.
Vice-President.—Edwin Hawley, New York.
Secretary.—Joseph Gaskell, Minneapolis, Minn.
Treasurer.—Richard B. Hartshorne, New York.
General Solicitor.—Albert E. Clarke, Minneapolis, Minn.
General Manager.—A. L. Mohler, Minneapolis, Minn.
Superintendent.—T. E. Clarke, Minneapolis, Minn.
Chief Engineer.—William Crooks, Minneapolis, Minn.
Auditor.—O. C. Post, Minneapolis, Minn.
Superintendent of Iowa Division.—H. S. Holm, Ft. Dodge, Iowa.

OMAHA & ST. LOUIS RAILWAY.

Receiver.—J. T. Barnard, Council Bluffs, Iowa.
General Solicitor.—Theodore Sheldon, Chicago.
Superintendent.—A. E. Buchanan, Stanberry, Mo.
Auditor.—W. L. Bedison, Council Bluffs, Iowa.

ST. LOUIS, KEOKUK & NORTH-WESTERN RAILROAD.

President.—W. W. Baldwin, Burlington, Iowa.
Vice-President.—J. C. Peasley, Chicago.
Secretary.—W. O. Maxwell, Keokuk, Iowa.
Treasurer.—J. C. Peasley, Chicago.
General Solicitors.—Spencer & Mosman, St. Joseph, Mo.
General Manager.—Howard Elliott, St. Joseph, Mo.
General Superintendent.—S. E. Crance, St. Joseph, Mo.
Chief Engineer.—L. F. Goodale, St. Joseph, Mo.
Auditor.—C. M. Carter, St. Joseph, Mo.
Tax Auditor.—George N. Mills, St. Joseph, Mo.

SIOUX CITY & NORTHERN RAILROAD.

Receivers.—Warwick Hough, St. Louis, and Samuel J. Beals, Sioux City, Iowa.
Vice-President.—E. Hankinson, Sioux City, Iowa.
Secretary.—Samuel J. Beals, Sioux City, Iowa.
Treasurer.—Samuel J. Beals, Sioux City, Iowa.
General Solicitors.—Wright & Hubbard, Sioux City, Iowa.
Auditor.—Samuel J. Beals, Sioux City, Iowa.
Tax Commissioner.—F. A. Seaman, Sioux City, Iowa.

SIOUX CITY & PACIFIC RAILROAD.

President.—Marvin Hughitt, Chicago.
Vice-President.—Martin L. Sykes, New York.
Secretary.—Joseph B. Redfield, Chicago.
Treasurer.—Marshall M. Kirkman, Chicago.
General Solicitor.—Lloyd W. Bowers, Chicago.
General Manager.—Horace G. Burt, Omaha, Neb.
General Superintendent.—Charles C. Hughes, Omaha, Neb.
Chief Engineer.—John B. Berry, Omaha, Neb.
Auditor.—Joseph B. Redfield, Chicago.
Tax Commissioner.—Frank P. Crandon, Chicago.
Superintendent of Iowa Division.—Henry C. Mahana, Fremont, Neb.

SIOUX CITY TERMINAL RAILROAD & WAREHOUSE COMPANY.

Receiver.—Warwick Hough.
President.—D. L. Plummer, Warsaw, Wis.
Vice-President.—T. A. Stoddard, St. Louis, Mo.

SOUTHERN IOWA RAILWAY.

President.—Glenn W. Traer, Chicago.
Vice-President.—William McNett, Ottumwa, Iowa.
Secretary.—T. C. Mauro, Ottumwa, Iowa.
Assistant Secretary.—C. E. Phelps, Chicago.
Treasurer.—Glenn W. Traer, Chicago.
Attorney.—William McNett, Ottumwa, Iowa.
General Superintendent.—T. J. Phillips, Chicago.

TABOR & NORTHERN RAILWAY.

President.—William M. Brooks, Tabor, Iowa.
Vice-President.—R. C. Hughes, Tabor, Iowa.
Secretary.—H. T. Woods, Tabor, Iowa.
Treasurer.—J. M. Barbour, Tabor, Iowa.
General Manager.—A. T. West, Tabor, Iowa.
General Superintendent.—A. S. Prouty, Tabor, Iowa.
Auditor.—J. C. Tipple, Tabor, Iowa.

TOLEDO & NORTH-WESTERN RAILWAY.

President.—Marvin Hughitt, Chicago.
Vice-President, Secretary and Treasurer.—Martin L. Sykes, New York.
General Solicitor.—Lloyd W. Bowers, Chicago.
General Manager.—John M. Whitman, Chicago.
General Superintendent.—Sherburne Sanborne, Chicago.
Chief Engineer.—John E. Blunt, Chicago.
Auditor.—Joseph B. Redfield, Chicago.
Tax Commissioner.—Frank P. Crandon, Chicago.
Superintendent of Iowa Division.—Hugh M. Hughes, Eagle Grove, Iowa.

TOLEDO, PEORIA & WESTERN RAILROAD.

(No report filed.)

UNION PACIFIC RAILROAD.

Receivers.—S. H. H. Clark, Oliver W. Mink, E. Ellery Anderson, John W. Doane and Frederic B. Coudert.
President.—S. H. H. Clark, Omaha, Neb.
Vice-President.—Edwin F. Atkins, Boston.
Secretary.—Alex. Millar, Boston.
Treasurer.—James G. Harris, Boston.
General Solicitor.—W. R. Kelly, Omaha, Neb.
General Manager.—E. Dickinson, Omaha, Neb.
General Superintendent.—P. J. Nichols, Omaha, Neb.
Chief Engineer.—Geo. H. Pegram, Omaha, Neb.
Auditor.—Erastus Young, Omaha, Neb.
Tax Commissioner.—A. W. Scribner, Omaha, Neb.

WARREN RAILWAY.

President.—O. D. Ashley, New York.
Vice-President.—Edgar T. Welles, New York.
Secretary.—J. C. Otteson, New York.
Treasurer.—F. L. O'Leary, St. Louis.
General Solicitor.—W. N. Blodgett, St. Louis.
General Manager.—James Ramsey, Jr.
General Superintendent.—H. L. Magee, St. Louis.
Chief Engineer.—W. S. Lincoln, St. Louis.
Auditor.—D. B. Howard, St. Louis.
Tax Commissioner.—John M. McManus, St. Louis.
Superintendent of Iowa Division.—W. A. Garrett, Moberly, Mo.

WINONA & WESTERN RAILWAY.

President.—H. W. Lamberson, Winona, Minn.
Vice-President.—Verrazano Simpson, Winona, Minn.
Secretary.—Thomas Simpson, Winona, Minn.
Treasurer.—M. G. Norton, Winona, Minn.
General Superintendent.—John J. Mahoney, Winona, Minn.
Superintendent of Iowa Division.—John J. Mahoney, Winona, Minn.
General Solicitor.—Thomas Simpson, Winona, Minn.

TABLE No. 1.

Length of railroads January 1, 1896, and the assessed value thereof, by roads.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Albia & Centerville Railway Co.</i>	Appanoose.....	12.44	24.44		\$ 48,880
<i>Albia & Centerville Railway Co.</i>	Monroe.....	11.00	24.44	\$ 2,000	48,880
<i>AMES & COLLEGE RAILWAY CO.</i>	Story.....	1.988	1.988		994
<i>AMES & COLLEGE RAILWAY CO.</i>	Boone.....	1.988	3.976	500	994
<i>AMES & COLLEGE RAILWAY CO.</i>	Boone.....	3.00	3.00	1,000	3,000
<i>Burlington & Northwestern Ry. Co.</i>	Des Moines.....	13.581	a 38.722		65,844
<i>Burlington & Northwestern Ry. Co.</i>	Henry.....	9.513			
<i>Burlington & Northwestern Ry. Co.</i>	Louis.....	8.145			
<i>Burlington & Northwestern Ry. Co.</i>	Washington.....	12.950	26.722	1,700	65,844
<i>Burlington & Northwestern Ry. Co.</i>	Henry.....	10.568	b 79.268		84,543
<i>Burlington & Northwestern Ry. Co.</i>	Washington.....	13.863			
<i>Burlington & Northwestern Ry. Co.</i>	Jefferson.....	17.818			
<i>Burlington & Northwestern Ry. Co.</i>	Keokuk.....	13.447			
<i>Burlington & Northwestern Ry. Co.</i>	Mahaska.....	15.019	75.703	1,300	84,843
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Des Moines.....	21.18	969.73		4,112,882
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Louis.....	24.15			
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Muscatine.....	16.51			
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Cedar.....	8.95			
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Johnson.....	16.05			
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Linn.....	21.66			
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Benton.....	23.61			
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Black Hawk.....	22.74			
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Bremser.....	4.18			
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Butler.....	21.06			
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Floyd.....	29.57			
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Cerro Gordo.....	10.57			
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Verth.....	14.41	c 240.44	6,500	1,564,160
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Linn.....	21.29			
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Buchanan.....	25.78			
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Payette.....	44.31			
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Winnebago.....	1.14			
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Alamakee.....	1.61	94.13	4,000	376,520
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Muscatine.....	19.21			
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Johnson.....	7.06			
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Washington.....	4.31	30.58	4,000	122,220
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Benton.....	14.85			
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Tama.....	18.06			
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Grundy.....	15.22	48.12	4,600	192,480
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Johnson.....	9.89			
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Washington.....	20.98			
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Keokuk.....	31.25			
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Mahaska.....	4.52			
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Poweshiek.....	6.73	78.02	2,800	204,456
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Grundy.....	11.13			
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Hardin.....	17.88			
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Franklin.....	12.38			
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Wright.....	45.04			
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Humboldt.....	25.00			
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Rossuth.....	24.34			
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Palo Alto.....	27.28			
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Emmet.....	18.59			
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Pickens.....	29.89			
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Osceola.....	26.24			
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Lyon.....	27.79			
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Hancock.....	21.06			
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Winnebago.....	21.29	551.51	3,500	1,161,355

TABLE No. 1—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Cedar Rapids & Clinton Railway</i>	Johnson.....	12.96			
<i>Cedar Rapids & Clinton Railway</i>	Cedar.....	24.85			
<i>Cedar Rapids & Clinton Railway</i>	Scott.....	25.51			
<i>Cedar Rapids & Clinton Railway</i>	Clinton.....	14.51	81.94	\$ 4,000	\$ 327,760
<i>Chicago, Decorah & Minn. Ry.</i>	Payette.....	21			
<i>Chicago, Decorah & Minn. Ry.</i>	Winnebago.....	29.96	29.30	2,000	46,000
<i>Chicago, Decorah & Minn. Ry.</i>	Bremser.....	5.58	5.58	4,000	22,720
<i>Chicago, Decorah & Minn. Ry.</i>	Muscatine.....	7.11			
<i>Chicago, Decorah & Minn. Ry.</i>	Cedar.....	9.23			
<i>Chicago, Decorah & Minn. Ry.</i>	Scott.....	15.27	31.51	3,000	94,530
<i>Chicago & Northwestern Ry.</i>	Clinton.....	40.17	1,154.44		7,368,197
<i>Chicago & Northwestern Ry.</i>	Cedar.....	21.98			
<i>Chicago & Northwestern Ry.</i>	Linn.....	19.10			
<i>Chicago & Northwestern Ry.</i>	Benton.....	24.84			
<i>Chicago & Northwestern Ry.</i>	Tama.....	25.94			
<i>Chicago & Northwestern Ry.</i>	Marshall.....	25.96			
<i>Chicago & Northwestern Ry.</i>	Story.....	24.22			
<i>Chicago & Northwestern Ry.</i>	Boone.....	27.33			
<i>Chicago & Northwestern Ry.</i>	Greene.....	24.81			
<i>Chicago & Northwestern Ry.</i>	Carroll.....	25.41			
<i>Chicago & Northwestern Ry.</i>	Orawford.....	31.55			
<i>Chicago & Northwestern Ry.</i>	Harrison.....	20.93			
<i>Chicago & Northwestern Ry.</i>	Port Washington.....	20.83	354.82	11,000	3,901,620
<i>Chicago & Northwestern Ry.</i>	Clinton.....	23.40			
<i>Chicago & Northwestern Ry.</i>	Jackson.....	14.60			
<i>Chicago & Northwestern Ry.</i>	Jones.....	22.98	70.98	2,800	198,744
<i>Chicago & Northwestern Ry.</i>	Cedar.....	8.50	8.50	3,600	30,600
<i>Chicago & Northwestern Ry.</i>	Benton.....	3.47			
<i>Chicago & Northwestern Ry.</i>	Tama.....	13			
<i>Chicago & Northwestern Ry.</i>	Poweshiek.....	27.21			
<i>Chicago & Northwestern Ry.</i>	Keokuk.....	19.99			
<i>Chicago & Northwestern Ry.</i>	Mahaska.....	15.85	62.65	3,000	187,650
<i>Chicago & Northwestern Ry.</i>	Polk.....	24.40			
<i>Chicago & Northwestern Ry.</i>	Story.....	26.40			
<i>Chicago & Northwestern Ry.</i>	Hamilton.....	8.40	69.20	5,200	307,840
<i>Chicago & Northwestern Ry.</i>	Carroll.....	20.44			
<i>Chicago & Northwestern Ry.</i>	Orawford.....	1.80			
<i>Chicago & Northwestern Ry.</i>	Shelby.....	19.75			
<i>Chicago & Northwestern Ry.</i>	Audubon.....	12.06	22.10	3,000	156,300
<i>Chicago & Northwestern Ry.</i>	Carroll.....	9.34			
<i>Chicago & Northwestern Ry.</i>	Sac.....	54.22			
<i>Chicago & Northwestern Ry.</i>	Ida.....	38.69			
<i>Chicago & Northwestern Ry.</i>	Woodbury.....	25.29			
<i>Chicago & Northwestern Ry.</i>	Plymouth.....	7.98			
<i>Chicago & Northwestern Ry.</i>	Monona.....	24.70	159.80	3,800	607,840
<i>Chicago & Northwestern Ry.</i>	Tama.....	23.14			
<i>Chicago & Northwestern Ry.</i>	Grundy.....	12.79			
<i>Chicago & Northwestern Ry.</i>	Hardin.....	21.81			
<i>Chicago & Northwestern Ry.</i>	Hamilton.....	45.58			
<i>Chicago & Northwestern Ry.</i>	Wright.....	25.85			
<i>Chicago & Northwestern Ry.</i>	Humboldt.....	38.14			
<i>Chicago & Northwestern Ry.</i>	Rossuth.....	45.51			
<i>Chicago & Northwestern Ry.</i>	Pocahontas.....	24.15			
<i>Chicago & Northwestern Ry.</i>	Boona Vista.....	25.77			
<i>Chicago & Northwestern Ry.</i>	Clay.....	6.70			
<i>Chicago & Northwestern Ry.</i>	O'Brien.....	25.80			
<i>Chicago & Northwestern Ry.</i>	Sioux.....	25.19			
<i>Chicago & Northwestern Ry.</i>	Webster.....	25.05			
<i>Chicago & Northwestern Ry.</i>	Cathoon.....	23.84			
<i>Chicago & Northwestern Ry.</i>	Sac.....	8.57	381.24	4,700	1,801,820
<i>Chicago & Northwestern Ry.</i>	Boone.....	3.25	3.25	5,600	17,875
<i>Chicago & Northwestern Ry.</i>	Boone.....	77.84			271,760
<i>Chicago, Burlington & N. Ry. Co.</i>	Les.....	16.89			
<i>Chicago, Burlington & N. Ry. Co.</i>	Van Buren.....	27.33			
<i>Chicago, Burlington & N. Ry. Co.</i>	Davis.....	15.43			
<i>Chicago, Burlington & N. Ry. Co.</i>	Appanoose.....	17.97	77.64	3,900	271,160
<i>Chicago, Burlington & N. Ry. Co.</i>	Appanoose.....	3.82			
<i>Chicago, Burlington & N. Ry. Co.</i>	Dubuque.....	.328	.328	30,000	10,440

TABLE No. 1-CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Chicago, Bur. & Quincy R. R. Co.	Des Moines.....	18.054	732.842		\$ 5,727,897
Chicago, Bur. & Quincy R. R. Co.	Henry.....	19.793			
	Jefferson.....	25.753			
	Wapello.....	19.850			
	Monroe.....	37.816			
	Lucas.....	26.829			
	Clarke.....	38.496			
	Union.....	25.797			
	Adams.....	26.475			
	Montgomery.....	27.581			
	Mills.....	22.51			
	Pottawattamie.....	1.566	281.654	\$12.500	3,520,675
Keokuk & St. Paul R. R.	Des Moines.....	8.18			
Chariton Branch.....	Lucas.....	33.260	42.276	8,500	359,346
	Wayne.....	6.893			
Creston Branch.....	Decatur.....	15.907	36.541	4,500	164,434
	Union.....	10.749			
	Adams.....	3.93			
Nebraska City Branch.....	Taylor.....	28.098	42.680	5,000	213,400
	Montgomery.....	7.628			
	Page.....	11.80			
	Frederick.....	19.741	30.209	4,000	126,836
	Monroe.....	10.798			
Moulton & Albia R. R.	Appanoose.....	4.79	11.477	500	5,739
Albia, Knoxville & Des Moines and D. M. & Knox R. R.	Monroe.....	10.772			
	Marion.....	29.294			
	Warren.....	7.696			
	Polk.....	10.135	67.807	5,000	339,035
Chariton, D. M. & S. R. R.	Lucas.....	11.861			
	Warren.....	21.424	33.000	4,500	148,500
Leon, Mt. Ayr & S. W. R. R.	Decatur.....	25.639			
	Ringgold.....	25.843	54.281	4,500	244,364
Creston & Northern R. R.	Union.....	4.133			
	Adair.....	19.522	27.704	4,000	110,816
Western Iowa R. R.	Adair.....	10.27			
	Cass.....	10.965	30.963	4,000	124,660
Brownville & Nodaway V. R. R.	Montgomery.....	2.418			
	Page.....	22.81	25.228	4,000	100,912
Clarke, Col. Spr. & S. W. R. R.	Page.....	15.844	15.844	4,000	63,376
Red Oak & Atlantic R. R.	Montgomery.....	12.439			
	Pottawattamie.....	1.966			
	Cass.....	3.567	17.992	4,000	71,968
	Mills.....	8.918			
Neb. City, Sidney & N. E. R. R.	Frederick.....	12.139	21.007	4,000	84,228
Hastings & Avoca R. R.	Mills.....	10.483			
	Pottawattamie.....	5.344	15.727	4,000	62,908
Chl., Ft. Madison & D. M. Ry. Co.			71.30		142,600
Chl., Ft. Madison & D. M. Ry. Co.	Lee.....	36.21			
	Henry.....	2.87			
	Van Buren.....	14.72			
	Jefferson.....	12.60			
	Wapello.....	15.00	71.30	3,000	142,600
Chicago Great Western Ry. Co.			462.23		1,943,181
Main Line.....	Mitchell.....	9.90			
	Howard.....	13.14			
	Chickasaw.....	25.70			
	Bremer.....	6.06			
	Payette.....	19.82			
	Buchanan.....	11.41			
	Delaware.....	23.42			
	Dubuque.....	31.26	142.88	4,500	642,980
Des Moines & St. Joseph Div.	Payette.....	6.53			
	Buchanan.....	2.50			
	Black Hawk.....	30.42			
	Grundy.....	7.95			
	Tama.....	12.64			

TABLE No 1-CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
	Marshall.....	31.78			
	Jasper.....	19.02			
	Polk.....	28.99			
	Warren.....	15.79			
	Madison.....	19.43			
	Union.....	31.59			
	Ringgold.....	12.94			
	Taylor.....	5.79	6 228.12	\$ 4,300	\$ 990,016
	Black Hawk.....	7.48	7.48		36,180
Cedar Falls Branch.....	Bremer.....	26.22			
Waverly Branch.....	Butler.....	27.81			
	Franklin.....	9.02	62.05	3,500	222,625
	Worth.....	5.41			
	Worth.....	14.39	19.80	3,500	69,300
			26.40	1,500	39,600
Chicago, Iowa & Dakota Ry. Co.			1,546.03		
Chicago, Milwaukee & St. Paul Ry.					
Chicago & Council Bluffs Div.	Jackson.....	13.02			
	Clinton.....	26.06			
	Jones.....	25.57			
	Linn.....	26.04			
	Hendon.....	25.08			
	Tama.....	23.23			
	Marshall.....	25.39			
	Story.....	24.79			
	Boone.....	7.83			
	Tallas.....	24.72			
	Guthrie.....	19.53			
	Carroll.....	24.96			
	Crawford.....	12.80			
	Shelby.....	24.81			
	Harrison.....	7.01			
	Pottawattamie.....	26.55	349.17	6,720	2,346,422
	Linn.....	17.54			
	Hendon.....	1.78			
	Iowa.....	22.48			
	Keokuk.....	30.76			
	Wapello.....	27.31			
	Monroe.....	10.47			
	Appanoose.....	23.34			
	Wayne.....	14.95	157.84	4,000	631,360
	Crawford.....	30.75			
Sioux City Branch.....	Monroe.....	27.50			
	Woodbury.....	31.92	90.17	3,500	315,595
Dubuque Division.....	Jackson.....	31.04			
	Dubuque.....	32.41			
	Clayton.....	36.23			
	Allamakee.....	26.11	136.18	5,000	680,900
	Jackson.....	15.12			
	Dubuque.....	19.50	35.62	2,000	71,240
	Clayton.....	42.01			
	Payette.....	16.20	58.21	3,000	174,630
	Allamakee.....	22.81	22.81	2,000	45,620
Waukon Branch.....	Scott.....	26.54			
Davenport & Northwestern Line	Clinton.....	12.28			
	Cedar.....	8.96			
	Jones.....	27.67			
	Delaware.....	28.96			
	Clayton.....	12.17			
	Payette.....	27.03			
	Winnebago.....	3.47	151.67	3,200	483,424
Dubuque Southwestern Line.....	Linn.....	8.11			
	Jones.....	19.78			
	Delaware.....	7.95			
	Dubuque.....	7.79	43.63	3,500	152,765
	Scott.....	7.80			
	Clinton.....	21.50			
	Jackson.....	2.89	32.19	3,000	96,570

TABLE No. 1—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Clinton Branch	Clinton	10.05	10.05	\$ 3,500	\$ 35,175
Iowa & Minnesota Division	Winnebago	16.96			
	Howard	24.33	41.34	5,000	206,700
Decorah Branch	Winnebago	9.54		3,000	28,600
Austin Branch	Worth	8.93			
	Worth	11.27			
Iowa & Dakota Division	Mitchell	7.75	27.95	3,000	83,850
	Clayton	22.68			
	Allamakee	4.02			
	Winnebago	29.75			
	Chickasaw	26.33			
	Floyd	24.83			
	Corro Gordo	24.25			
	Hancock	24.15			
	Kossuth	24.35			
	Palo Alto	24.34			
	Clay	24.31			
	O'Brien	24.03			
	Sioux	29.04			
	Lyon	9.43	291.49	6,000	1,748,940
Elkader Branch	Clayton	19.20	19.20	3,000	57,600
Spirit Lake Branch	Clay	7.70			
	Dickinson	12.33	20.03	2,000	60,090
Eden Branch	Sioux	8.99	8.99	3,000	26,970
Sioux City & Dakota Division	Woodbury	15.00			
	Plymouth	16.83			
	Lyon	3.04	40.55	3,500	141,925
Chicago, Rock Island & Pacific Ry. Co.			1,061.11		7,969,895
Iowa Division	Scott	13.71			
	Cedar	6.88			
	Muscatine	24.77			
	Johnson	27.16			
	Iowa	21.16			
	Poweshiek	35.53			
	Jasper	24.12			
	Polk	27.65			
	Dallas	17.80			
	Madison	8.48			
	Guthrie	19.35			
	Adair	8.50			
	Cass	27.47			
	Shelby	6.41			
Southwestern Division	Pottawattamie	45.02	317.75	12,000	3,814,000
	Scott	12.08			
	Muscatine	32.43			
	Louis	18.91			
	Washington	25.84			
	Jefferson	26.60			
	Wapello	7.71			
	Davis	22.88			
	Appanoose	29.86			
Oskaloosa Division	Wayne	17.78	193.89	8,000	1,551,120
	Washington	14.02			
	Keokuk	35.73			
	Mahaska	26.60			
	Marion	12.45	79.00	4,400	424,600
Wilton Branch	Muscatine	11.88	11.88	4,000	47,920
Wilton & Tipton Branch	Muscatine	1.16			
	Cedar	4.22	6.08	500	3,040
Newton & Monroe Branch	Polk	17.00	17.00	5,000	85,000
Des Moines, Indianola & W. Br.	Warren	26.24			
	Madison	12.25	47.07	5,000	235,350
Guthrie Center Branch	Guthrie	14.28	14.28	4,000	56,400
Audubon Branch	Cass	8.18			
	Audubon	16.36	24.54	5,000	122,700

TABLE No. 1—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Griswold Branch	Cass	14.71	14.71	\$ 5,000	\$ 73,550
Carson Branch	Pottawattamie	17.61	17.61	4,000	70,440
Harlan Branch	Pottawattamie	1.13			
	Shelby	10.71	11.84	4,000	47,360
Keosauqua Branch	Van Buren	4.50	4.50	4,000	18,000
Keokuk & Des Moines Div.	Lee	27.15			
	Van Buren	32.50			
	Davis	7.25			
	Wapello	10.00			
	Nabeska	21.34			
	Marion	14.50			
	Jasper	17.40			
	Polk	17.40	162.20	5,000	811,000
Des Moines & Ft. Dodge Div.	Polk	9.30			
	Dallas	27.00			
	Boone	3.00			
	Greene	22.99			
	Webster	32.55			
	Humboldt	6.32			
	Pocahontas	15.95			
	Palo Alto	20.55	138.26	4,000	638,466
Chicago, St. Paul, Minn. & O. Ry. Co.			74.54		526,022
Main Line	Oregon	17.38			
	O'Brien	6.61			
	Sioux	22.09			
	Plymouth	9.48			
	Woodbury	34	57.10	8,125	464,508
Rock River Branch	Lyon	17.44	17.44	4,125	72,114
Chicago, Santa Fe & California Ry. Co.			19.81		217,910
Chicago, Santa Fe & California Ry.	Los	19.81	19.81	11,000	217,910
Crooked Creek Railroad & Coal Co.			32.412		35,894
Crooked Creek R.R. and Coal Co.	Webster	10.60	10.60	2,000	51,200
	Webster	6.00	6.00	500	2,000
	Hamilton	5.812	5.812	2,000	11,624
Des Moines & Kansas City Ry. Co.			100.17		140,328
Des Moines & Kansas City Ry.	Polk	7.29			
	Warren	27.73			
	Madison	12.43			
	Clarke	21.96			
	Decatur	160.75	100.17	1,400	140,328
Des Moines, Northern & W. Ry. Co.			147.696		369,315
Des Moines, Northern & W. Ry.	Polk	20.54			
	Dallas	26.22			
	Boone	15.32			
	Guthrie	16.979			
	Greene	27.303			
	Calhoun	29.328			
	Pocahontas	1.90	147.696	2,500	369,315
Des Moines Union Ry. Co.			2.70		108,000
Des Moines Union Ry. Co.	Polk	2.70	2.70	40,000	108,000
Dubuque & Sioux City R. R. Co.			573.21		2,884,311
Main Line	Dubuque	29.80			
	Delaware	24.47			
	Buchanan	24.53			
	Black Hawk	26.72			
	Grundy	17			
	Butler	34.91			
	Franklin	1.40			
	Hardin	23.72			
	Hamilton	23.26			
	Webster	29.74			
	Calhoun	14.55			
	Pocahontas	9.80			
	Buena Vista	25.41			
	Cherokee	29.80			
	Plymouth	34.95	326.58	6,700	2,188,086
	Woodbury	6.41			
Cedar Rapids Branch	Delaware	14.07	41.85	2,500	104,425
	Linn	27.78			

TABLE No. 1—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Ogawa Branch	Monona	16.28			
	Woodbury	35.94			
	Ida	2.22			
	Cherokee	14.66			
Sioux Falls Branch	Cherokee	11.40	59.10	\$ 2,590	\$ 147,750
	O'Brien	27.37			
	Sioux	7.08			
	Lyons	94.35	70.10	3,190	217,310
Cedar Falls & Minnesota R. R. ..	Black Hawk	7.38			
	Bremner	19.47			
	Chickasaw	7.05			
	Floyd	18.96			
	Mitchell	22.72	75.38	3,000	226,740
Humeston & Shenandoah R. R. Co.	Decatur	14.85	95.45	3,000	286,350
4 Humeston & Shenandoah R. R.	Ringgold	27.12			
	Taylor	26.96			
	Page	27.62	401.651		1,407,931
Iowa Central Railway Company ..	Worth	2,000			
Main Line	Cerro Gordo	24.34			
	Franklin	1.00			
	Hardin	28.96			
	Marshall	29.79			
	Jasper	3.38			
	Poweshiek	22.81			
	Mahaska	25.17	177.841	5,000	889,205
Belmont Branch	Monroe	13.622			
	Franklin	15.70			
Story City Branch	Wright	6.503	22,230	2,575	57,173
	Marshall	15.01	34.51	2,575	88,864
State Center Branch	Story	19.50			
	Jasper	5.928			
Montezuma Branch	Marshall	20.712	35.64	2,575	91,398
Newton Branch	Poweshiek	13.612	13.612	2,575	35,051
	Mahaska	6.897			
	Poweshiek	07			
Newton Branch—Lynnville Sub	Jasper	20.781	27.748	2,575	71,451
Eastern Division	Jasper	2.30	1.59	2,575	4,037
	Mahaska	14.324			
	Keokuk	26.414			
	Washington	11.951			
	Jefferson	1.50			
	Henry	18.653			
Iowa Northern Railway Co.	Louis	33.845	96.507	2,600	251,132
Iowa Northern Railway	Louis	5.93	5.93	4,000	23,720
K. C. St. J. & C. Bluffs R. R. Co.	Jasper	5.93	53.538		322,069
K. C. St. J. & C. Bluffs R. R. Co.	Fremont	20.783			
	Mills	17.953			
	Pottawattamie	6.714	54.46	5,500	300,530
Keokuk & Western Railroad Co.	Page	4.998	4.998	5,500	27,539
h Keokuk & Western Railroad ..	Wayne	29.30	73.08	3,500	255,780
	Decatur	34.08	73.08	3,500	255,780
Mason City & Ft. Dodge R. R. Co.	Decatur	34.08	91.135		182,270
Mason City & Ft. Dodge R. R. Co.	Cerro Gordo	24.588			
	Franklin	3.35			
	Wright	23.48			
	Webster	23.873	87.476	2,000	174,952
Coalville Branch	Webster	3.659	3.659	2,000	7,318
Minneapolis & St. Louis Railway Co.	Webster	141.88			406,510
Minneapolis & St. Louis Ry.	Worth38			
	Winneshago	20.80			
	Hancock	23.71			
	Kossuth	7.90			
	Humboldt	23.40			

TABLE No. 1—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Webster	Webster	39.01			
Boone	Boone	24.81	141.88	\$ 3,500	\$ 498,510
Omaha & St. Louis Railway Co.	Page	19.801	66.98		334,900
Omaha & St. Louis Railway	Fremont	8.749			
	Mills	25.89			
	Pottawattamie	12.74	66.98	5,000	334,900
St. Louis, Keokuk & North-W. R. R. Co.	Lee	36.81	51.06		127,650
St. Louis, Keokuk & N-W. R. R. Co.	Henry	14.25	51.06	2,500	127,650
Stour City & Northern R. R. Co.	Henry	74.70			291,490
Stour City & Northern R. R.	Woodbury	5.37			
	Plymouth	23.37			
	Sioux	27.28			
	Lyons	18.48	76.79	3,800	291,450
Stour City & Pacific Railroad Co.	Woodbury	22.553	80.613		443,372
Stour City & Pacific R. R.	Monona	25.765			
	Harrison	22.571	80.613	5,500	443,372
Stour C. Terminal Ry. & Warehouse Co.	Woodbury	1.28	1.28		102,400
Southern Iowa Railroad Co.	Woodbury	1.28	80.000		102,400
Southern Iowa Railroad	Wapello	4.53			45,300
Tabor & Northern Ry. Co.	Wapello	3.81			
Tabor & Northern Ry.	Mahaska	1.72	4.53	10,000	45,300
Toledo, Peoria & Western Ry. Co.	Mahaska	8.79	8.79	600	5,260
Toledo, Peoria & Western Ry. Co.	Mills75	.75	39,000	29,500
Union Pacific Railroad Co.	Des Moines	75			22,500
Union Division	Des Moines	75			22,500
Union Avenue Dummy Line	Des Moines	75			22,500
Wabash Railway Co.	Des Moines	75			22,500
Des Moines & St. Louis R. R.	Des Moines	75			22,500
Wabash R. R.	Des Moines	75			22,500
Winona & Western Ry. Co.	Des Moines	75			22,500
Winona & Western Ry.	Des Moines	75			22,500
	Howard	1.51			
	Mitchell	21.90	21.90	2,000	43,800
Total miles railroad in Iowa			8,497.972		
Total assessed value of same					\$ 4,431,311

(a) The Burlington & Northwestern leases the right to run over the Burlington, Cedar Rapids & Northern between Burlington and Medapolis, 13.3 miles, but has no right to do business between the points named.

(b) The Burlington & Western runs its trains from Winfield to Burlington, 28.8 miles, over the Burlington & Northwestern. This includes 13.3 miles over the Burlington, Cedar Rapids & Northern, under its contract with the Burlington & Northwestern. The Burlington & Western is restricted from doing any immediate business between Winfield and Burlington.

(c) The Burlington, Cedar Rapids & Northern—includes 11.19 miles leased from the Iowa Central.

(d) The Chicago, Burlington & Kansas City run their trains over the Chicago, Burlington & Quincy from Viale to Burlington, 25 miles, and over the Wabash from Bloomfield to Moulton, 14.11 miles. This leased mileage is assessed to the respective owners.

(e) The Chicago Great Western runs over the Des Moines Union track, a distance of 2.26 miles, and over the Des Moines & Kansas City track, a distance of .44 miles, in the city of Des Moines.

(f) The Chicago, Rock Island & Pacific runs trains over the Dubuque & Sioux City railroad tracks, between Tara and Fort Dodge, a distance of 5.4 miles; and over the Union Pacific tracks, between the Council Bluffs Union Depot and the Missouri river, a distance of 2.16 miles.

(g) The Chicago, St. Paul, Minneapolis & Omaha runs trains over the Dubuque & Sioux City track, between Le Mars and Sioux City, a distance of 27.51 miles.

(h) The Des Moines Union Railway is simply a "Representative Company," acting as an agency at Des Moines for the Wabash Railway and the Des Moines, Northern & Western Railway.

(i) The Humeston & Shenandoah leases the right to run trains on the Keokuk & Western track between Humeston and Van Wert.

(j) The Keokuk & Western Railroad has trackage rights over the St. Louis, Keokuk & Northwestern Railway from Keokuk to the Des Moines river, a distance of 2.833 miles.

CHANGE IN MILEAGE DURING THE YEAR 1895.

NAME OF ROAD.	GAIN.	LOSS.
Burlington, Cedar Rapids & Northern—Iowa Falls Division	10.03	
Chicago & North-Western—Maple River Branch	4.81	
Chicago & North-Western—Toledo & North-Western01	
Chicago Great Western—Valeria Branch	3.20	
Crooked Creek R. R. & Coal Co.78	
Kansas City, St. Jo. & Council Bluffs	4.23	
Minneapolis & St. Louis	6.052	
Gain		6.052
Total	14.90	14.90

TABLE No. 2.

Length of railroads January 1, 1896, by counties and the assessed value thereof.

NAME OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Adair	18.820		\$ 321,596
Chicago, Burlington & Quincy—Creston & North R. R.	19.552	\$ 4,000	78,208
Chicago, Burlington & Quincy—Western Iowa R. R.	10.27	4,000	41,096
Chicago, Rock Island & Pacific—Iowa Division	8.53	12,000	102,360
Adams	39.405		370,587
Chicago, Burlington & Quincy Railroad	25.475	32,000	818,017
Chicago, Burlington & Quincy—Creston Branch	3.83	2,000	7,660
Atchison	64.55		258,730
Burlington, Cedar Rapids & Northern—Milwaukee Div.	1.41	4,000	5,640
Chicago, Milwaukee & St. Paul—Dubuque Division	26.11	3,000	78,330
Chicago, Milwaukee & St. Paul—Waukon Branch	22.41	2,000	44,820
Chicago, Milwaukee & St. Paul—Iowa and Dakota Div.	4.93	6,000	29,580
Appanoose	120.750		508,730
Albia & Centerville Railway	13.44	2,000	26,880
Chicago, Burlington & Quincy—Moulton & Albia R. R.	17.57	3,000	52,710
Chicago, Burlington & Quincy—Moulton & Albia R. R.	27.9	500	13,950
Chicago, Milwaukee & St. Paul—Kansas City Division	27.34	4,000	109,360
Chicago, Rock Island & Pacific—Southwestern Division	29.80	3,000	89,400
Keokuk & Western Railroad	29.29	3,500	102,510
Wabash Railroad	7.201	2,500	18,003
Audubon	28.41		118,648
Chicago & North-Western—Iowa Southwestern Branch	12.08	3,000	36,240
Chicago, Rock Island & Pacific—Audubon Branch	16.36	5,000	81,800
Benton	91.03		624,552
Burlington, Cedar Rapids & Northern—Main Line	23.01	6,500	149,565
Chicago & North-Western—Pacific Division	14.85	4,000	59,400
Chicago & North-Western—Main Line	21.81	11,000	239,810
Chicago & North-Western—Ottumwa, C. F. & St. P. Div.	2.47	3,000	7,410
Chicago, Milwaukee & St. Paul—Chicago & C. R. Div.	24.08	7,000	168,560
Chicago, Milwaukee & St. Paul—Kansas City Division	1.78	4,000	7,120
Black Hawk	101.71		570,960
Burlington, Cedar Rapids & Northern—Main Line	31.74	5,000	158,700
Chicago Great Western—Des Moines & St. Joe Div.	30.42	4,800	145,992
Chicago Great Western—Cedar Falls Branch	7.25	2,500	18,125
Dubuque & Sioux City—Main Line	26.73	6,700	179,021
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.	7.28	3,000	21,840
Boone	84.71		315,258
Boone Valley Coal & Railway Co.	3.00	1,000	3,000
Chicago & North-Western Railway	27.53	11,000	302,830
Chicago & North-Western—Iowa R. R. Coal & Mfg. Co.	3.25	5,000	16,250
Chicago, Milwaukee & St. Paul—Chicago & C. R. Div.	7.83	6,700	52,616
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.	3.00	4,000	12,000
Des Moines Northern & Western Railway	15.32	2,500	38,300
Minneapolis & St. Louis Railway	24.81	3,500	86,835
Bremer	61.88		228,255
Burlington, Cedar Rapids & Northern—Main Line	4.15	6,500	27,175
Burlington, Cedar Rapids & N.—Waverly Short Line	5.68	4,000	22,720
Chicago Great Western—Main Line	6.4	4,500	28,800
Chicago Great Western—Waverly Branch	23.82	3,500	83,370
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.	19.47	3,000	58,410
Buchanan	44.53		221,386
Burlington, Cedar Rapids & Northern—Milwaukee Div.	25.78	4,000	103,120
Chicago Great Western—Main Line	11.41	4,500	51,245
Chicago Great Western—Des Moines & St. Joe Division	2.90	4,800	13,470
Dubuque & Sioux City—Main Line	24.55	6,100	149,371

TABLE NO. 2—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Buenos Aires.	45.15		\$ 281,566
Chicago & North-Western—Toledo & North Western Ry	32.77	8,700	111,179
Dubuque & Sioux City—Main Line	29.41	6,700	196,314
Burlington.	71.75		193,413
Burlington, Cedar Rapids & Northern—Main Line	31.60	6,500	205,600
Chicago Great Western—Waverly Branch	27.81	2,500	69,525
Dubuque & Sioux City—Main Line	24.97	6,700	166,967
Calhoun.	69.012		204,448
Chicago & North-Western—Toledo & North Western Ry	33.84	4,700	112,448
Des Moines, Northern & Western Railway	29.228	2,500	73,200
Dubuque & Sioux City—Main Line	14.27	6,700	95,645
Carroll.	79.124		159,895
Chicago & North-Western Railway	33.41	11,000	367,510
Chicago & North-Western—Iowa Southwestern Branch	23.44	3,500	82,040
Chicago & North-Western—Maple River Branch	3.38	2,500	8,450
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	23.95	6,720	160,664
Cass.	64.012		490,085
Chicago, Burlington & Quincy—Western Iowa R. R.	19.005	4,000	76,020
Chicago, Burlington & Quincy—Des Moines & Atlantic R. R.	3.527	4,000	14,108
Chicago, Rock Island & Pacific—Iowa Division	27.47	12,500	343,549
Chicago, Rock Island & Pacific—Audubon Branch	8.18	1,000	8,180
Chicago, Rock Island & Pacific—Grassland Branch	14.71	5,000	73,550
Cedar.	96.18		569,377
Burlington, Cedar Rapids & Northern—Main Line	8.35	6,500	54,275
Burlington, Cedar Rapids & Northern—D. I. & D. Ry	28.46	4,000	113,440
Burlington, Cedar Rapids & Northern—D. I. & D. Ry	9.13	3,000	27,390
Chicago & North-Western Railway	34.98	11,000	384,750
Chicago & North-Western—Strawwood & Tipton Branch	3.96	3,100	12,272
Chicago, Milwaukee & St. Paul—Iowa Division	6.88	12,000	82,560
Chicago, Rock Island & Pacific—Wilton & Tipton Brch	4.52	800	3,616
Cerro Gordo.	12.448		411,691
Burlington, Cedar Rapids & Northern—Main Line	10.87	6,500	70,655
Chicago, Milwaukee & St. Paul—Austin Branch	6.53	5,000	32,650
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.22	14,300	346,322
Iowa Central—Main Line	34.94	5,000	174,700
Mason City & Ft. Dodge Railway	24.568	2,000	49,138
Cherokee.	55.85		129,600
Dubuque & Sioux City—Main Line	29.85	4,500	134,025
Dubuque & Sioux City—Sioux Falls Branch	14.05	3,500	49,675
Chickasaw.	11.49	4,100	47,310
Chicago Great Western—Main Line	26.58	4,500	119,610
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	26.33	6,000	157,980
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.	7.65	8,000	61,200
Clerk.	44.45		261,590
Chicago, Burlington & Quincy Railway	22.498	15,500	349,122
Des Moines & Kansas City Railway	21.95	1,400	30,744
Clay.	27.71		106,750
Chicago & North-Western—Toledo & North Western Ry	5.70	4,700	26,790
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.31	6,000	145,960
Chicago, Milwaukee & St. Paul—Spirit Lake Branch	7.70	5,000	38,500
Clinton.	122.25		529,754
Chicago, Milwaukee & St. Paul—Dubuque Division	22.28	8,000	178,160
Chicago, Milwaukee & St. Paul—Volga Branch	42.01	3,000	126,030
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line	12.71	3,500	44,485
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	22.28	6,000	133,680
Chicago, Milwaukee & St. Paul—Elkader Branch	12.30	3,600	44,280
Clinch.	166.07		529,754
Burlington, Cedar Rapids & Northern—C. R. & C. Ry	44.60	4,000	178,400
Chicago & North-Western Railway	39.47	11,000	434,770
Chicago & North-Western—Iowa Midland Branch	40.40	2,500	101,000
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	4.28	2,500	10,700
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line	12.38	3,200	39,616
Chicago, Milwaukee & St. Paul—Maple River & N. W. Branch	31.50	3,000	94,500
Chicago, Milwaukee & St. Paul—Clinton Branch	30.05	3,500	105,175
Crawford.	31.84		347,180
Chicago & North-Western Railway	31.84	8,500	270,680
Chicago & North-Western—Iowa Southwestern Branch	1.93	3,000	5,850
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	12.25	6,720	82,300
Chicago, Milwaukee & St. Paul—Sioux City Branch	20.78	3,500	72,625

TABLE No. 2—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Dallas.	105.605		\$ 591,843
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	24.72	6,720	166,118
Chicago, Rock Island & Pacific—Iowa Division	17.56	12,000	210,720
Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge Div.	37.00	4,500	166,500
Des Moines, Northern & Western Railway	36.322	2,500	90,805
Dare.	65.325		306,480
Chicago, Burlington & Kansas City Railway	15.45	8,500	131,225
Chicago, Rock Island & Pacific—Southwestern Division	22.58	3,500	79,030
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	7.3	5,000	36,500
Wabash Railroad	20	2,500	50,000
Decatur.	100.736		327,351
Chicago, Burlington & Quincy—Chariton Branch	15.907	4,500	71,582
Chicago, Burlington & Quincy—Des Moines & W. R.	23.626	4,500	106,318
Des Moines & Kansas City Railway	36.75	1,400	51,450
Humeston & Shenandoah Railroad	14.35	3,000	43,050
Keokuk & Western Railroad	14.08	2,500	35,200
Delaware.	4.960		113,890
Chicago Great Western—Main Line	37.55	4,500	168,775
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line	29.90	3,500	104,675
Chicago, Milwaukee & St. Paul—Dubuque & W. Line	32.61	5,000	163,050
Dubuque & Sioux City—Main Line	31.47	3,500	110,145
Dubuque & Sioux City—Cedar Rapids Branch	14.07	2,500	35,175
Des Moines.	62.019		484,463
Burlington & Northwestern Railway	11.961	4,500	53,825
Burlington, Cedar Rapids & Northern—Main Line	21.18	4,500	95,325
Chicago, Burlington & Quincy	18.004	12,500	225,050
Chicago, Burlington & Quincy—Keokuk & St. Paul R. R.	8.49	4,500	38,205
Toledo, Peoria & Western Railway	17	35,000	597,500
Dickinson.	42.13		141,200
Burlington, Cedar Rapids & N. C. R. I. F. & N. W. Ry.	29.80	2,500	74,500
Chicago, Milwaukee & St. Paul—Spirit Lake Branch	12.33	3,000	36,990
Dakota.	121.692		561,255
Chicago, Burlington & Northern	22.322	30,000	669,660
Chicago Great Western—Main Line	31.20	4,500	140,400
Chicago, Milwaukee & St. Paul—Dubuque Division	32.81	5,000	164,050
Chicago, Milwaukee & St. Paul—Cavendish Branch	39.30	3,000	117,900
Chicago, Milwaukee & St. Paul—Dubuque & W. Line	7.79	3,500	27,265
Dubuque & Sioux City—Main Line	26.98	2,500	67,450
Emmet.	18.29		85,005
Burlington, Cedar Rapids & N. C. R. I. F. & N. W. Ry.	18.29	2,500	45,725
Faith.	12.419		46,442
Burlington, Cedar Rapids & Northern—Main Line	4.31	4,000	17,240
Burlington, Cedar Rapids & Northern—C. R. & D. M. Ry.	48.21	2,000	96,400
Chicago Great Western—Main Line	36.82	4,500	165,710
Chicago Great Western—Des Moines & Ft. Jo Div.	6.80	4,500	30,600
Chicago, Milwaukee & St. Paul—Volga Branch	18.20	3,000	54,600
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line	32.02	3,500	112,070
Flagg.	44.25		238,465
Burlington, Cedar Rapids & Northern—Main Line	20.57	6,500	133,705
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.82	6,000	148,920
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.	15.96	3,000	47,880
Franklin.	65.425		281,318
Burlington, Cedar Rapids & N. C. R. I. F. & N. W. Ry.	12.38	3,500	43,330
Chicago Great Western—Waverly Branch	9.62	3,500	33,670
Dubuque & Sioux City—Main Line	1.10	1,500	1,650
Iowa Central—Main Line	27.49	3,000	82,470
Iowa Central—Belmond Branch	15.20	2,275	34,475
Kansas City & Fort Dodge Railroad	10.412	2,000	20,824
Frederick.	19.741		58,964
Chicago, Burlington & Quincy—Nebraska City Branch	12.130	4,000	48,520
Kansas City, St. Joseph & Council Bluffs	7.79	5,500	42,845
Omaha & St. Louis Railway	8.740	5,000	43,740
Greene.	74.808		443,621
Chicago & North-Western	24.51	11,000	269,610
Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge Div.	22.99	4,000	91,960
Des Moines, Northern & Western Railway	27.300	2,500	68,250

TABLE No. 2—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Grundy	47.94	100,272	4,800,000
Burlington, Cedar Rapids & Northern—Pacific Division.....	15.22	3,500	53,250
Burlington, Cedar R. & Northern—C. R. I. F. & N. W. Ry.....	11.13	3,500	39,350
Chicago & North-Western—Toledo and North-Western Ry.....	12.79	4,700	60,115
Chicago Great Western—Des Moines & St. Jo. Division.....	7.95	3,125	24,685
Dubuque & Sioux City—Main Line.....	17	1,150	19,575
Guthrie	70.409	463,650	32,650,000
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.....	19.33	6,750	131,242
Chicago, Rock Island & Pacific—Iowa Division.....	19.82	10,000	198,200
Chicago, Rock Island & Pacific—Guthrie Center Branch.....	14.58	4,000	58,320
Des Moines, Northern & Western Railway.....	16.970	2,600	44,148
Hamilton	82.992	434,570	36,100,000
Chicago & North-W. Des Moines & Minneapolis Br.....	8.49	5,500	46,890
Chicago & North-Western—Toledo and North-Western Ry.....	45.58	4,700	214,326
Crooked Creek Railroad & Coal Company.....	5.812	2,600	15,124
Dubuque & Sioux City—Main Line.....	20.30	6,400	130,440
Hancock	80.91	343,560	27,800,000
Burlington, Cedar R. & N.—C. R. I. F. & N. W. Ry.....	31.05	3,500	108,675
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	25.15	10,000	251,500
Minneapolis & St. Louis Railway.....	23.71	3,500	83,085
Hardin	121.77	622,511	76,000,000
Burlington, Cedar R. & N.—C. R. I. F. & N. W. Ry.....	17.88	3,500	62,560
Chicago & North-Western—Toledo and North-Western Ry.....	41.1	11,000	451,700
Chicago, Iowa & Dakota Railway.....	28.49	1,500	39,000
Dubuque & Sioux City—Main Line.....	24.72	6,700	165,924
Iowa Central—Main Line.....	28.98	5,000	144,900
Harrison	69.911	539,877	37,500,000
Chicago & North-Western Railway.....	40.33	11,000	443,630
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.....	7.01	6,750	47,107
Sioux City & Pacific R. R.....	21.571	5,200	112,140
Henry	75.269	304,697	22,800,000
Burlington & Northwestern Railway.....	6.215	1,700	10,575
Burlington & Western Railway.....	10.268	1,200	12,320
Chicago, Burlington & Quincy Railroad.....	10.713	13,500	145,260
Chicago, Ft. Madison & Des Moines Railway.....	2.47	2,000	4,940
Iowa Central—Eastern Division.....	18.650	2,400	44,760
St. Louis, Keokuk & Northwestern Railroad.....	14.25	2,500	35,625
Howard	39.03	164,050	6,400,000
Chicago Great Western—Main Line.....	13.14	4,700	61,930
Chicago, Milwaukee & St. Paul—Iowa and Minn. Div.....	24.28	5,000	121,400
Winona & Western Railway.....	1.51	2,000	3,020
Humboldt	89.86	363,890	32,600,000
Burlington, Cedar R. & N.—C. R. I. F. & N. W. Ry.....	25.90	3,125	80,875
Chicago & North-Western—Toledo and North-Western Ry.....	16.14	4,700	76,280
Chicago, Rock Island & Pacific—D. M. & Ft. D. Div.....	6.42	4,000	25,672
Minneapolis & St. Louis Railway.....	23.40	3,500	81,900
Iida	60.61	122,370	7,400,000
Chicago & North-Western—Maple River Branch.....	38.69	3,800	147,022
Dubuque & Sioux City—Onawa Branch.....	2.22	2,500	5,500
Iowa	57.84	425,640	24,500,000
Chicago, Milwaukee & St. Paul—Kansas City Division.....	32.08	8,000	256,640
Chicago, Rock Island & Pacific—Iowa Division.....	25.16	12,000	301,920
Jackson	77.67	40,880	3,160,000
Chicago & North-Western—Iowa Midland Branch.....	14.49	9,800	141,820
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.....	13.02	6,750	87,894
Chicago, Milwaukee & St. Paul—Dubuque Division.....	31.04	5,000	155,200
Chicago, Milwaukee & St. Paul—Cascade Branch.....	16.13	2,000	32,260
Chicago, Milwaukee & St. Paul—McIntosh Branch.....	2.92	3,000	8,770
Jasper	125.609	725,179	90,000,000
Chicago Great Western—Des Moines & St. J. Div.....	19.62	4,300	84,786
Chicago, Rock Island & Pacific—Iowa Division.....	15.12	10,000	151,200
Chicago, Rock Island & Pacific—Newton & Monroe Br.....	17.60	5,000	88,000
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.....	12.40	5,000	62,000
Iowa Central—Main Line.....	2.08	5,000	10,400
Iowa Central—State Center Branch.....	2.073	15,300	31,700
Iowa Central—Newton Branch.....	20.781	2,675	55,511
Iowa Central—Newton Branch—Lynnville Sub.....	2.50	2,675	6,675
Iowa Northern Railway.....	5.93	4,000	23,760

TABLE No. 2—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Jefferson	84.231	584,496	49,200,000
Burlington & Western Railway.....	17.816	\$1,200	21,379
Chicago, Burlington & Quincy Railroad.....	25.735	12,500	321,687
Chicago, Ft. Madison & Des Moines Railway.....	12.69	4,000	50,360
Chicago, Rock Island & Pacific—Southwestern Division.....	26.69	8,000	213,600
Iowa Central—Eastern Division.....	1.59	2,000	3,180
Johnson	12.82	100,000	1,282,000
Burlington, Cedar Rapids & Northern—Main Line.....	12.82	6,500	83,326
Burlington, Cedar Rapids & Northern—Muscatine Div.....	7.06	4,000	28,240
Burlington, Cedar Rapids & Northern—I. C. & W. Ry.....	5.59	2,500	13,975
Burlington, Cedar Rapids & Northern—C. R. & C. B. Div.....	5.59	2,500	13,975
Chicago, Rock Island & Pacific—Iowa Division.....	27.15	12,000	325,800
Jones	96.09	383,948	36,800,000
Chicago & North-Western—Iowa Division Branch.....	22.98	3,800	87,324
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.....	22.97	6,750	155,145
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line.....	27.67	3,300	91,844
Chicago, Milwaukee & St. Paul—Dubuque & S. W. Line.....	19.78	3,500	69,230
Keokuk	144.261	483,244	69,700,000
Burlington & Western Railway.....	13.447	1,200	16,136
Burlington, Cedar Rapids & Northern—I. C. & W. Ry.....	31.85	2,800	89,180
Chicago & North-Western—Junction & St. Paul Br.....	7.89	7,000	55,230
Chicago, Milwaukee & St. Paul—Kansas City Division.....	30.76	4,000	123,040
Chicago, Rock Island & Pacific—Oskaloosa Division.....	25.73	5,000	128,645
Iowa Central—Eastern Division.....	26.414	2,900	76,672
Kossuth	107.60	491,187	52,800,000
Burlington, Cedar Rapids & N.—C. R. I. F. & N. W. Ry.....	28.34	3,500	99,190
Chicago & North-Western—Toledo and North-Western Ry.....	46.51	4,700	218,597
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	24.45	6,000	146,700
Minneapolis & St. Louis Railway.....	7.80	3,500	27,300
Lee	160.296	840,436	134,400,000
Chicago, Burlington & Kansas City Railway.....	16.89	3,500	59,115
Chicago, Burlington & Quincy—Keokuk & St. Paul R. R.....	22.86	8,000	182,880
Chicago, Ft. Madison & Des Moines Railway.....	38.31	2,000	76,620
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.....	27.15	5,000	135,750
Chicago, Santa Fe & California Railway.....	14.11	11,000	155,210
St. Louis, Keokuk & Northwestern Railroad.....	36.81	2,500	92,025
Linn	131.62	886,634	117,000,000
Burlington & Northwestern—Main Line.....	21.66	4,000	86,640
Burlington, Cedar Rapids & Northern—Milwaukee Div.....	12.69	4,000	50,760
Chicago & North-Western Railway.....	29.16	11,000	320,100
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.....	28.04	6,750	189,260
Chicago, Milwaukee & St. Paul—Kansas City Div.....	17.54	4,000	70,160
Chicago, Milwaukee & St. Paul—Dubuque & S. W. Line.....	28.85	3,500	100,975
Dubuque & Sioux City—Cedar Rapids Branch.....	27.78	2,500	69,450
Lodges	49.261	369,100	18,100,000
Burlington & Northwestern Railway.....	4.76	1,700	8,092
Burlington, Cedar Rapids & Northern—Main Line.....	23.15	6,500	150,475
Chicago, Rock Island & Pacific—Southwestern Div.....	18.91	8,000	151,280
Iowa Central—Eastern Division.....	22.89	2,600	59,562
Lucas	63.131	449,222	28,200,000
Chicago, Burlington & Quincy Railroad.....	38.29	12,500	478,625
Chicago, Burlington & Quincy—Chariton Branch.....	11.81	4,500	53,025
C. R. & Q.—Chariton, D. M. & Southern Railroad.....	11.81	4,500	53,025
Lyon	110.42	416,638	45,800,000
Burlington, Cedar Rapids & N.—C. R. I. F. & N. W. Ry.....	37.79	3,500	132,565
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	9.42	6,000	56,520
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.....	3.44	3,500	12,040
Chicago, St. Paul, Minneapolis & O.—Rock River Br.....	17.44	4,135	72,114
Dubuque & Sioux City—Maple River Branch.....	24.25	3,000	72,750
Sioux City & Northern Railroad.....	18.48	3,800	70,224
Madison	53.64	294,176	15,800,000
Chicago Great Western—Des Moines & St. J. Div.....	15.48	4,300	66,764
Chicago, Rock Island & Pacific—Iowa Division.....	12.00	12,000	144,000
Chicago, Rock Island & Pacific—Des Moines, I. & W. Br.....	12.25	5,000	61,250
Des Moines & Kansas City Railway.....	12.43	1,400	17,402

TABLE No. 2—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Madison	131.231		125,060
Burlington & Western Railway	15.01	\$1,200	18,012
Burlington, Cedar Rapids & Northern—C. & W. Ry.	4.32	2,500	10,800
Chicago & North-Western—Ottumwa, C. F. & St. P. Br.	15.85	3,000	47,550
Chicago, Rock Island & Pacific—Oskaloosa Division	26.60	5,400	143,540
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	21.34	5,000	106,700
Iowa Central—Main Line	25.17	5,000	125,850
Iowa Central—Newton Branch	6.87	2,575	17,520
Iowa Central—Eastern Division	11.224	37,541	421,820
Southern Iowa Railroad	12	10,000	120,000
Marion	105.354		186,020
C. R. & Q.—Albia, R. & D. M. and D. M. & R. R.	39.294	5,500	216,020
Chicago, Rock Island & Pacific—Oskaloosa Division	12.95	5,400	69,930
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	14.50	5,000	72,500
Wabash—Des Moines & St. Louis Railroad	39.00	2,500	97,500
Marshall	145.572		281,660
Chicago & North-Western Railway	25.39	11,000	279,300
Chicago Great Western—Des Moines & St. Jo. Div.	31.78	4,900	155,652
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	25.29	6,720	170,020
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	19.13	5,000	95,650
Iowa Central—Main Line	15.01	2,575	38,551
Iowa Central—St. Paul City Branch	20.712	2,575	53,333
Iowa Central—State Center Branch	10.184	6,745	68,745
Mills	32.24	12,500	353,500
Chicago, Burlington & Quincy	8.918	4,000	35,672
Chicago, Burlington & Quincy—Hastings & Avoca R. R.	10.483	4,000	41,932
Chicago, Burlington & Quincy—Hastings & Avoca R. R.	17.903	5,500	98,765
Kansas City, St. Joseph & Council Bluffs Railroad	25.69	5,000	128,450
Omaha & St. Louis Railway	8.70	500	4,350
Tabor & Northern Railway	67.68	18,500	125,000
Mitchell	67.68	9,400	63,520
Chicago Great Western—Lyle Branch	5.41	3,500	18,935
Chicago, Milwaukee & St. Paul—Austin Branch	7.75	3,000	23,250
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	22.72	5,000	113,600
Dubuque & Sioux City—Cedar Falls & Minnesota R.	21.50	2,000	43,000
Winona & Western Railway	94.189		372,410
Monona	54.70		85,800
Chicago & North-Western—Maple River Branch	16.28	3,500	56,950
Chicago, Milwaukee & St. Paul—Sioux City Branch	27.50	3,000	82,500
Dubuque & Sioux City—Omaha Branch	10.40	2,000	20,800
Sioux City & Pacific Railroad	25.700	5,000	128,500
Monroe	11.00	2,000	22,000
Chicago, Burlington & Quincy Railroad	27.816	12,500	347,700
Chicago, Burlington & Quincy—Moulton & Albia R. R.	10.725	5,000	53,625
C. R. & Q.—Albia, R. & D. M. and D. M. & R. R.	10.72	5,000	53,625
Chicago, Milwaukee & St. Paul—Kansas City Division	10.47	4,000	41,880
Iowa Central—Main Line	11.552	5,000	57,760
Wabash—Des Moines & St. Louis Railroad	11.55	5,000	57,760
Montgomery	49.600		424,613
Chicago, Burlington & Quincy Railroad	27.081	12,500	338,512
Chicago, Burlington & Quincy—Nebraska City Branch	7.605	5,000	38,025
Chicago, Burlington & Quincy—Brownville & N. V. R. R.	2.418	4,000	9,672
Chicago, Burlington & Quincy—Red Oak & Atlantic R. R.	12.499	4,000	49,796
Muscatine	163.37		740,805
Burlington, Cedar Rapids & Northern—Main Line	18.91	6,500	122,915
Burlington, Cedar Rapids & Northern—Main Line	19.21	4,000	76,840
Burlington, Cedar Rapids & Northern—D. I. & D. Ry.	7.11	5,000	35,550
Chicago, Rock Island & Pacific—Iowa Division	24.77	12,000	297,240
Chicago, Rock Island & Pacific—Southwestern Div.	4.3	5,000	21,500
Chicago, Rock Island & Pacific—Wilton Branch	11.08	4,000	44,320
Chicago, Rock Island & Pacific—Wilton & Tipton Br'ch	3.16	500	1,580
O'Brien	32.30		401,640
Chicago & North-Western—Toledo & North-Western Ry	28.31	4,700	133,910
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.62	6,000	147,720
Chicago, St. Paul, Minneapolis & Omaha—Main Line	6.41	1,125	7,212
Dubuque & Sioux City—Sioux Falls Branch	27.37	3,100	84,847
Oceola	44.22		234,107
Burlington, Cedar Rapids & N.—C. R. I. P. & N. W.	37.24	3,300	123,492
Chicago, St. Paul, Minneapolis & Omaha—Main Line	31.98	8,105	259,615

TABLE No. 2—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Page	101.373		404,480
Chicago, Burlington & Quincy—Nebraska City Branch	11.4	\$4,900	55,910
Chicago, Burlington & Quincy—Brownville & N. V. R. R.	22.71	4,000	91,240
Chicago, Burlington & Quincy—Clar, O. Sp. & S. W. R. R.	15.844	4,000	63,370
Hamilton & Shenandoah R. R.	27.42	3,000	82,260
Kansas City, St. Jo. & Council Bluffs—Tarkio Valley R. R.	4.698	5,500	25,839
Omaha & St. Louis Railway	19.801	5,000	99,005
Palo Alto	72.17		305,050
Burlington, Cedar Rapids & N.—C. R. I. P. & N. W.	72.28	3,800	274,856
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.34	6,000	146,040
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.	20.55	4,000	82,200
Plymouth	92.75		493,420
Chicago & North-Western—Maple River Branch	7.06	3,800	26,828
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.	13.00	3,500	45,500
Chicago, St. Paul, Minneapolis & Omaha—Main Line	9.48	8,125	77,120
Dubuque & Sioux City—Main Line	31.65	6,700	212,125
Sioux City & Northern Railroad	25.37	3,800	96,406
Pocahontas	32.53		220,448
Chicago & North-Western—Toledo & North-Western Ry	29.8	4,700	139,460
Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge Div.	18.65	4,000	74,600
Des Moines, Northern & Western Railway	1.90	2,500	4,750
Dubuque & Sioux City—Main Line	18.80	6,700	125,960
Pottawattamie	171.623		1,014,623
Chicago & North-Western—Des Moines & Minneapolis Br	24.49	5,200	126,548
Chi. Bur. & Quincy—A. R. & D. M. and D. M. & R. R. R.	10.135	5,000	50,675
Chicago Great Western—Des Moines & St. Jo. Division	26.29	4,500	118,575
Chicago, Rock Island & Pacific—Iowa Division	27.53	12,000	330,000
Chicago, Rock Island & Pacific—Des Moines, I. & W. Branch	8.50	5,000	42,500
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	17.56	5,000	87,800
Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge Div.	1.30	4,000	5,200
Des Moines & Kansas City Railway	7.29	1,400	10,205
Des Moines, Northern & Western Railway	20.54	2,500	51,350
Des Moines Union Railway	2.70	40,000	108,000
Wabash—Des Moines & St. Louis Railroad	15.01	2,500	37,525
Pottawattamie	143.18		1,406,508
Chicago & North-Western Railway	29.28	11,000	322,080
Chicago, Burlington & Quincy	1.566	12,500	19,575
Chicago, Burlington & Quincy—Red Oak & Atl. R. R.	1.908	4,000	7,632
Chicago, Burlington & Quincy—Hastings & Avoca R. R.	2.34	4,000	9,376
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	20.55	6,720	138,116
Chicago, Rock Island & Pacific—Iowa Division	45.02	12,000	540,240
Chicago, Rock Island & Pacific—Carson Branch	17.61	4,000	70,440
Chicago, Rock Island & Pacific—Carson Branch	1.13	4,000	4,520
Kansas City, St. Joseph & Council Bluffs Railroad	6.714	5,500	36,927
Omaha & St. Louis Railway	12.74	5,000	63,700
Union Pacific—Union Division	2.05	150,000	307,000
Union Pacific—Union & Omaha Dummy Line	1.00	5,000	5,000
Potter	96.012		556,255
Burlington, Cedar Rapids & Northern—I. O. & W. Ry.	6.78	2,500	16,950
Chicago & North-Western—Ottumwa, C. F. & St. P. Br.	21.51	5,000	107,550
Chicago, Rock Island & Pacific—Iowa Division	25.63	12,000	307,630
Iowa Central—Main Line	22.81	5,000	114,050
Iowa Central—Montezuma Branch	18.612	2,75	50,991
Iowa Central—Newton Branch	0.7	2,275	1,593
Ringgold	73.702		313,191
Chicago, Bur. & Quincy—Leon, Mt. Ayr & S. W. R. R.	24.643	4,000	98,569
Chicago Great Western—Des Moines & St. Jo. Division	21.84	4,300	93,912
Hamilton & Shenandoah R. R.	27.12	3,000	81,360
Sac	62.29		244,415
Chicago & North-Western—Maple River Branch	58.72	4,700	275,830
Chicago & North-Western—Toledo & North-Western Ry	100.91	4,700	473,713
Scott	25.51		102,940
Burlington, Cedar Rapids & Northern—C. R. & O. Ry.	25.51	4,000	102,940
Chicago, Mil. & St. Paul—Davenport & N. W. Line	26.34	3,200	84,328
Chicago, Mil. & St. Paul—Maquoketa Branch	7.80	3,000	23,400
Chicago, Rock Island & Pacific—Iowa Division	12.81	12,000	153,720
Chicago, Rock Island & Pacific—Southwestern Div.	12.86	8,000	96,960

TABLE No. 2—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Shelby</i>	54.68		\$ 324,733
Chicago & North-Western—Iowa Southwestern Branch	12.75	3,000	38,250
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	24.81	6,730	166,723
Chicago, Rock Island & Pacific—Iowa Division	6.41	12,000	76,920
Chicago, Rock Island & Pacific—Harlan Branch	10.71	4,000	42,840
<i>Sioux</i>	146.50		730,814
Chicago & North-Western—Toledo & North-Western Ry	35.10	4,700	164,970
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	29.08	6,000	174,480
Chicago, Milwaukee & St. Paul—Eden Branch	8.99	3,000	26,970
Chicago, Milwaukee & St. Paul—S. City & Dakota Div.	10.88	3,500	37,580
Chicago, St. Paul, Minneapolis & Omaha—Main Line	22.09	8,135	179,702
Dubuque & Sioux City—Sioux Falls Branch	7.08	3,100	21,948
Sioux City & Northern Railroad	27.28	2,800	105,664
<i>Story</i>	96.908		621,606
Ames & College Railway	1.988	500	994
Chicago & North-Western Railway	24.23	11,000	266,530
Chicago & North-Western—Des M. & Minneapolis Br.	26.40	5,200	137,280
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	24.79	6,720	166,589
Iowa Central—Story City Branch	10.50	2,575	50,213
<i>Tama</i>	104.610		686,610
Burlington, Cedar Rapids & Northern—Pacific Div.	18.05	4,000	72,200
Chicago & North-Western Railway	25.24	11,000	278,740
Chicago & North-Western—Ottumwa, O. F. & St. P. Br.	.13	3,000	390
Chicago & North-Western—Toledo & North-Western Ry	22.14	4,700	104,058
Chicago Great Western—Des Moines & St. Joe Div.	12.64	4,300	54,352
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	26.32	6,720	176,870
<i>Taylor</i>	60.758		245,817
Chicago, Burlington & Quincy—Creston Branch	28.008	5,000	140,040
Chicago Great Western—Des Moines & St. Joe Div.	5.79	4,800	24,897
Hameston & Shenandoah R. R.	26.96	3,000	80,880
<i>Union</i>	67.281		505,918
Chicago, Burlington & Quincy Railroad	25.797	12,500	322,463
Chicago, Burlington & Quincy—Creston Branch	10.742	5,000	53,710
Chicago, Burlington & Quincy—Creston & North'n R. R.	8.152	4,000	32,608
Chicago Great Western—Des Moines & St. Joe Div.	22.59	4,300	97,137
<i>Van Buren</i>	80.05		310,595
Chicago, Burlington & Kansas City Railway	27.33	3,500	95,655
Chicago, Ft. Madison & Des Moines Railway	14.72	2,000	29,440
Chicago, Rock Island & Pacific—Keosauqua Branch	4.50	4,000	18,000
Chicago, Rock Island & Pacific—Keokuk & D. M. Div.	33.50	5,000	167,500
<i>Wapello</i>	119.489		739,227
Chicago, Burlington & Quincy Railroad	26.856	12,500	335,700
Chicago, Milwaukee & St. Paul—Kansas City Division	27.31	4,000	109,240
Chicago, Ft. Madison & Des Moines Railway	15.00	2,000	30,000
Chicago, Rock Island & Pacific—Southwestern Div.	7.71	8,600	61,680
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.	30.00	5,000	150,000
Southern Iowa Railroad	2.81	10,000	28,100
Wabash Railroad	9.803	2,500	24,507
<i>Warren</i>	68.885		372,824
O. B. & Q.—A., K. & D. M. and D. M. & K. R. R.	7.696	5,000	38,480
Chicago, Burlington & Quincy—Chariton, D. M. & S. Ry.	21.439	4,500	96,475
Chicago Great Western—Des Moines & St. Joe Div.	15.79	4,300	67,597
Chicago, Rock Island & Pacific—Des Moines I. & W. Br.	26.23	5,000	131,150
Des Moines & Kansas City Railway	27.73	1,400	38,822
<i>Washington</i>	103.663		426,368
Burlington & Northwestern Railway	12.99	1,700	22,083
Burlington & Western Railway	13.862	1,300	18,024
Burlington, Cedar Rapids & Northern—Muscatine Div.	4.31	4,000	17,240
Burlington, Cedar Rapids & Northern—I. C. & W. R. R.	20.98	2,800	58,744
Chicago, Rock Island & Pacific—Southwestern Div.	23.64	8,000	209,150
Chicago, Rock Island & Pacific—Oskaloosa Division	14.02	5,400	75,708
Iowa Central—Eastern Division	11.861	2,600	30,839
<i>Wayne</i>	79.433		417,398
Chicago, Burlington & Quincy—Chariton Branch	6.893	4,500	31,018
Chicago, Milwaukee & St. Paul—Kansas City Division	14.96	4,000	59,840
Chicago, Rock Island & Pacific—Southwestern Division	27.78	8,000	222,240
Keokuk & Western Railroad	29.80	3,500	104,300

TABLE No. 2—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Webster</i>	173.392		\$ 678,699
Chicago & North-Western—Toledo & North-Western Ry	25.96	4,700	122,012
Chicago, Rock Island & Pacific—D. M. & Ft. Dodge Div.	32.55	4,800	149,730
Crooked Creek Railroad & Coal Co.	10.60	2,000	21,200
Crooked Creek Railroad & Coal Co.	6.00	500	3,000
Dubuque & Sioux City—Main Line	26.74	6,700	179,158
Mason City & Ft. Dodge Railroad	32.532	2,000	65,064
Minneapolis & St. Louis Railway	39.01	3,500	136,535
<i>Winnebago</i>	42.09		147,315
Burlington, Cedar R. & Northern—C. R. I. F. & N. W. Ry	21.29	3,500	74,515
Minneapolis & St. Louis Railway	20.80	3,500	72,800
<i>Winnebago</i>	62.85		350,264
Burlington, Cedar Rapids & Northern—Milwaukee Div.	1.14	4,000	4,560
Burlington, Cedar Rapids & Northern—C. D. & M. Ry.	22.99	2,000	45,980
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line	2.47	2,200	7,004
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Div.	16.96	5,000	84,800
Chicago, Milwaukee & St. Paul—Decorah Branch	9.54	3,000	28,620
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	29.75	6,000	178,500
<i>Woodbury</i>	125.413		569,749
Chicago & North-Western—Maple River Branch	25.39	3,800	96,482
Chicago, Milwaukee & St. Paul—Sioux City Branch	31.92	3,500	111,720
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.	5.63	3,500	19,705
Chicago, St. Paul, Minneapolis & Omaha—Main Line	.94	8,135	7,647
Dubuque & Sioux City—Main Line	6.41	6,700	42,947
Dubuque & Sioux City—Onawa Branch	25.94	2,500	64,850
Sioux City & Northern Railroad	5.57	3,800	21,166
Sioux City & Pacific Railroad	22.333	5,500	122,832
Sioux City Terminal Railway & Warehouse Co.	1.29	80,000	102,400
<i>Worth</i>	46.609		216,340
Burlington, Cedar Rapids & Northern—Main Line	18.61	6,500	120,965
Chicago Great Western—Lyle Branch	14.39	3,500	50,365
Chicago, Milwaukee & St. Paul—Austin Branch	11.27	3,000	33,810
Iowa Central—Main Line	2.009	5,000	10,045
Minneapolis & St. Louis Railway	.33	3,500	1,155
<i>Wright</i>	108.873		353,440
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W.	45.04	8,500	157,640
Chicago & North-Western—Toledo & North-Western Ry	23.85	4,700	112,095
Iowa Central—Belmond Branch	6.563	2,675	16,745
Mason City & Ft. Dodge Railroad	33.48	2,000	66,960
Total.....	8,497.072		\$ 44,381,211

TABLE No. 3.

Length and assessed value of sleeping-car lines.

NAMES OF RAILROADS USING OR OPERATING SLEEPING CARS.	Miles of road on which cars are used or operated.	Assessed value per mile for sleeping cars.	Aggregate assessed value for sleeping cars.
Burlington, Cedar Rapids & Northern Railway Company.	522.80	17.477	9,127.47
Main Line	340.64	17.50	5,961.20
Pacific Division	48.12	20	962.40
Cedar Rapids, Iowa Falls & North-Western Railway	234.14	20	4,682.80
Chicago & North-Western Railway Company	957.03	27.515	26,425.15
Chicago & North-Western Railway	354.82	60	21,289.20
Des Moines & Minneapolis Branch	59.09	10	590.90
Maple River Branch	159.80	10	1,598.00
Toledo & North-Western Railway	383.24	10	3,832.40
Chicago, Burlington & Quincy Railroad Company	322.364	22.988	7,411.00
Chicago, Burlington & Quincy Railroad	280.069	70	19,604.83
Keweenaw & St. Paul Railroad	12.376	60	742.56
Chicago Great Western Railway Company	371.00	22.250	8,260.50
Main Line	142.89	60	8,573.40
Des Moines & St. Joseph Division	226.11	60	13,566.60
Chicago, Milwaukee & St. Paul Railway Company	27.95	290	8,105.50
Austin Branch	27.95	30	838.50
Chicago, Rock Island & Pacific Railway Company	601.63	25.753	15,491.00
Iowa Division	317.75	19.965	6,341.00
Southwestern Division	130.89	30	3,926.70
Oskawoda Division	52.19	10	521.90
Des Moines & Ft. Dodge Division	35.08	10	350.80
Chicago, St. Paul, Minneapolis & Omaha Railway Company	97.10	2.284	222.40
Main Line	37.10	40	1,484.00
Chicago, Santa Fe & California Railway Company	19.81	1.753	34.70
Chicago, Santa Fe & California Railway	19.81	1.753	34.70
Dubuque & Sioux City Railroad Company	326.58	9.797	3,200.00
Main Line	326.58	30	9,797.40
Iowa Central Railway Company	341.297	1.413	482.00
Main Line	144.70	10	1,447.00
Eastern Division	96.507	10	965.07
Kansas City, St. Joseph & Council Bluffs Railroad Company	54.46	4.901	269.00
Main Line	54.46	4.901	269.00
Minneapolis & St. Louis Railroad Company	141.86	1.418	201.00
Minneapolis & St. Louis Railroad	141.86	10	1,418.60
Omaha & St. Louis Railway Company	60.840	2.340	142.00
Omaha & St. Louis Railway	60.840	20	1,216.80
Sioux City & Pacific Railroad Company	80.813	40	3,232.52
Sioux City & Pacific Railroad	80.813	40	3,232.52
Union Pacific Railway Company	2.08	90	187.20
Union Division	2.08	90	187.20
Wabash Railroad Company	85.18	1.703	145.00
Des Moines & St. Louis Railroad	41.87	20	837.40
Wabash Railroad	43.31	20	866.20
Total	3,879.034	143.847	558,111.00

TABLE No. 4.

Length and assessed value of sleeping-car lines by counties

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Adair	4.50	1	4.50
Chicago, Rock Island & Pacific—Iowa Division	4.50	50	225.00
Adams	12.475	1	12.475
Chicago, Burlington & Quincy Railroad	39.475	70	2,763.25
Appanoose	37.121	1	37.121
Chicago, Rock Island & Pacific—Southwestern Division	39.48	30	1,184.40
Wabash Railroad	2.281	30	68.43
Benton	62.70	2	125.40
Burlington, Cedar Rapids & Northern—Main Line	23.81	50	1,190.50
Burlington, Cedar Rapids & Northern—Pacific Division	14.85	20	297.00
Chicago & North-Western Railway	24.84	60	1,490.40
Black Hawk	80.88	1	80.88
Burlington, Cedar Rapids & Northern—Main Line	32.74	50	1,637.00
Chicago Great Western—Des Moines & St. Joe Div.	10.45	1	10.45
Dubuque & Sioux City—Main Line	16.51	30	495.30
Boone	24.94	1	24.94
Chicago & North-Western Railway	27.53	60	1,651.80
Chicago, Rock Island & Pacific—Iowa Division	1.70	10	17.00
Minneapolis & St. Louis Railroad	24.81	10	248.10
Bremer	10.22	1	10.22
Burlington, Cedar Rapids & Northern—Main Line	4.18	30	125.40
Chicago Great Western—Main Line	6.03	60	361.80
Buchanan	38.84	1	38.84
Chicago Great Western—Main Line	11.41	60	684.60
Chicago Great Western—Des Moines & St. Joe Div.	2.89	60	173.40
Dubuque & Sioux City—Main Line	24.53	30	735.90
Buena Vista	49.18	1	49.18
Chicago & North-Western—Main Line	10	10	100.00
Dubuque & Sioux City—Main Line	22.41	30	672.30
Butler	45.97	1	45.97
Burlington, Cedar Rapids & Northern—Main Line	21.06	1	21.06
Dubuque & Sioux City—Main Line	14.85	20	297.00
Calhoun	38.69	1	38.69
Chicago & North-Western—Toledo & North-Western Ry	23.84	10	238.40
Dubuque & Sioux City—Main Line	14.85	30	445.50
Carroll	24.73	1	24.73
Chicago & North-Western Railway	25.41	60	1,524.60
Chicago & North-Western—Maple River Branch	5.34	10	53.40
Cass	27.47	1	27.47
Chicago, Rock Island & Pacific—Iowa Division	27.47	60	1,648.20
Cedar	40.81	1	40.81
Burlington, Cedar Rapids & Northern—Main Line	14.85	50	742.50
Chicago & North-Western Railway	24.98	60	1,500.80
Chicago, Rock Island & Pacific—Iowa Division	6.98	60	418.80
Cerro Gordo	20	1	20.00
Burlington, Cedar Rapids & Northern—Main Line	10.37	70	725.90
Chicago, Milwaukee & St. Paul—Austin Branch	8.93	10	89.30
Iowa Central—Main Line	15.70	10	157.00
Cherokee	29.89	1	29.89
Dubuque & Sioux City—Main Line	29.89	30	896.70
Chickasaw	75.70	1	75.70
Chicago Great Western—Main Line	1.94	80	155.20
Clarke	29.498	1	29.498
Chicago, Burlington & Quincy Railroad	39.498	70	2,764.96
Clay	5.10	1	5.10
Chicago & North-Western—Toledo & North-Western Ry	5.10	10	51.00
Clinton	40.17	60	2,410.20
Chicago & North-Western Railway	40.17	60	2,410.20
Crawford	1.902	1	1.902
Chicago & North-Western Railway	31.56	60	1,893.60

TABLE No. 4—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Dallas</i>	44.66	1,333	
Chicago, Rock Island & Pacific—Iowa Division.....	17.66	1,033	
Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge Div.....	27.00	1,270	
<i>Daniel</i>	49.13	1,312	
Chicago, Rock Island & Pacific—Southwestern Division.....	22.38	657	
Wabash Railroad.....	36.246	30	
<i>Delaware</i>	50.00	1,571	
Chicago Great Western—Main Line.....	25.03	607	
Dubuque & Sioux City—Main Line.....	34.47	734	
<i>Des Moines</i>	48.218	3,041	
Burlington, Cedar Rapids & Northern—Main Line.....	11.16	30	
Chicago, Burlington & Quincy Railroad.....	18.058	1,264	
Chicago, Burlington & Quincy—Keokuk & St. Paul R. E.....	8.08	718	
<i>Dickinson</i>	29.80	804	
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W. Ry.....	29.80	296	
<i>Dubuque</i>	61.06	2,770	
Chicago Great Western—Main Line.....	31.26	1,876	
Dubuque & Sioux City—Main Line.....	29.80	804	
<i>Emmett</i>	16.22	324	
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W. Ry.....	16.22	324	
<i>Fayette</i>	26.05	1,569	
Chicago Great Western—Main Line.....	19.52	1,189	
Chicago Great Western—Des Moines & St. Joe. Division.....	6.53	60	
<i>Floyd</i>	20.97	1,025	
Burlington, Cedar Rapids & Northern—Main Line.....	20.97	1,025	
<i>Framble</i>	10.57	591	
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W. Ry.....	10.57	347	
Dubuque & Sioux City—Main Line.....	1.10	30	
Iowa Central—Main Line.....	27.09	971	
<i>Freemont</i>	34.832	2,835	
Kansas City, St. Joseph & Council Bluffs Railroad.....	29.784	2,680	
<i>Greene</i>	8.749	175	
Chicago & North-Western Railway.....	24.51	1,471	
<i>Grundy</i>	47.28	1,137	
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W. Ry.....	15.32	894	
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W. Ry.....	11.13	325	
Chicago & North-Western—Toledo & North-Western Ry.....	12.79	128	
Chicago Great Western—Des Moines & St. Joe. Div.....	7.95	417	
Dubuque & Sioux City—Main Line.....	17	30	
<i>Guthrie</i>	19.32	1,199	
Chicago, Rock Island & Pacific—Iowa Division.....	19.32	60	
<i>Hamilton</i>	77.18	1,236	
Chicago & North-Western—Des Moines & Minneapolis R.....	8.40	10	
Chicago & North-Western—Toledo & North-Western Ry.....	45.58	455	
Dubuque & Sioux City—Main Line.....	23.29	96	
<i>Hancock</i>	22.71	257	
Minneapolis & St. Louis Railway.....	23.71	257	
<i>Hardin</i>	16.87	1,807	
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W. Ry.....	17.18	524	
Chicago & North-Western—Toledo & North-Western Ry.....	16.81	10	
Dubuque & Sioux City—Main Line.....	23.79	712	
Iowa Central—Main Line.....	24.80	280	
<i>Harrison</i>	61.901	3,123	
Chicago & North-Western Railway.....	30.33	60	
Sioux City & Pacific Railroad.....	31.071	1,303	
<i>Henry</i>	18.356	1,266	
Chicago, Burlington & Quincy Railroad.....	19.703	70	
Iowa Central—Eastern Division.....	18.053	137	
<i>Howard</i>	13.14	788	
Chicago Great Western—Main Line.....	14.66	788	
<i>Humboldt</i>	83.54	1,085	
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W. Ry.....	25.00	20	
Chicago & North-Western—Toledo & North-Western Ry.....	25.00	321	
Minneapolis & St. Louis Railway.....	23.40	10	
<i>Ia</i>	88.69	367	
Chicago & North-Western—Maple River Branch.....	28.69	10	
<i>Iowa</i>	22.16	1,510	
Chicago, Rock Island & Pacific—Iowa Division.....	23.16	60	

TABLE No. 4—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Jasper</i>	37.13	3,229	
Chicago Great Western—Des Moines & St. Joe. Div.....	19.02	1,141	
Chicago, Rock Island & Pacific—Iowa Division.....	34.13	40	
Iowa Central—Main Line.....	3.98	10	
<i>Jefferson</i>	33.805	2,714	
Chicago, Burlington & Quincy Railroad.....	28.35	1,801	
Chicago, Rock Island & Pacific—Southwestern Division.....	23.09	738	
Iowa Central—Eastern Division.....	1.50	10	
<i>Johnson</i>	43.51	2,451	
Burlington, Cedar Rapids & Northern—Main Line.....	16.05	50	
Chicago, Rock Island & Pacific—Iowa Division.....	27.16	60	
<i>Keokuk</i>	52.144	521	
Chicago, Rock Island & Pacific—Oskaloosa Division.....	22.78	70	
Iowa Central—Eastern Division.....	29.414	10	
<i>Keosauqua</i>	58.11	629	
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W. Ry.....	4.50	80	
Chicago & North-Western—Toledo & North-Western Ry.....	46.51	465	
Minneapolis & St. Louis Railway.....	7.89	10	
<i>Lee</i>	43.105	4,447	
Chicago, Burlington & Quincy—Keokuk & St. Paul R. E.....	24.296	10	
Chicago, Santa Fe & California Railway.....	19.81	773	
<i>Linn</i>	60.75	2,829	
Burlington, Cedar Rapids & Northern—Main Line.....	21.69	50	
Chicago & North-Western Railway.....	29.10	60	
<i>Louis</i>	65.605	1,662	
Burlington, Cedar Rapids & Northern—Main Line.....	23.15	60	
Chicago, Rock Island & Pacific—Southwestern Division.....	18.91	30	
Iowa Central—Eastern Division.....	23.845	10	
<i>Lucas</i>	24.820	1,578	
Chicago, Burlington & Quincy Railroad.....	16.820	70	
<i>Lyon</i>	37.79	756	
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W. Ry.....	37.79	20	
<i>Madison</i>	27.60	1,078	
Chicago Great Western—Des Moines & St. Joe. Division.....	19.48	1,169	
Chicago, Rock Island & Pacific—Iowa Division.....	8.48	60	
<i>Mahoning</i>	43.194	432	
Chicago, Rock Island & Pacific—Oskaloosa Division.....	12.44	10	
Iowa Central—Main Line.....	16.37	10	
Iowa Central—Eastern Division.....	14.224	10	
<i>Marion</i>	26.16	587	
Wabash—Des Moines & St. Louis Railroad.....	26.86	20	
<i>Marshall</i>	87.56	2,794	
Chicago & North-Western Railway.....	25.99	10	
Chicago Great Western—Des Moines & St. Joe. Division.....	17.18	20	
Iowa Central—Main Line.....	29.79	10	
<i>Mills</i>	72.190	4,778	
Chicago, Burlington & Quincy Railroad.....	29.24	70	
Kansas City, St. Joseph & Council Bluffs R. E.....	17.963	50	
Omaha & St. Louis Railway.....	20.09	29	
<i>Mitchell</i>	17.68	672	
Chicago Great Western—Main Line.....	9.60	904	
Chicago, Milwaukee & St. Paul—Austin Branch.....	7.75	10	
<i>Monroe</i>	50.40	1,573	
Chicago & North-Western—Maple River Branch.....	24.70	10	
Sioux City & Pacific Railroad.....	23.709	40	
<i>Monroe</i>	27.816	1,947	
Chicago, Burlington & Quincy Railroad.....	27.816	70	
<i>Montgomery</i>	27.083	1,896	
Chicago, Burlington & Quincy Railroad.....	27.083	70	
<i>Muscatine</i>	66.11	3,103	
Burlington, Cedar Rapids & Northern—Main Line.....	18.31	146	
Chicago, Rock Island & Pacific—Iowa Division.....	24.77	60	
Chicago, Rock Island & Pacific—Southwestern Division.....	22.43	30	
<i>O'Brien</i>	61.81	817	
Chicago & North-Western—Toledo & North-Western Ry.....	23.20	10	
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	21.61	24	
<i>Oswego</i>	44.22	1,544	
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W. Ry.....	17.08	30	
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	17.08	40	

TABLE No. 4.—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Page</i>	19,803	90	396
Omaha & St. Louis Railway.....	19,803	90	396
<i>Pala Alto</i>	27,28	30	540
Burlington, Cedar Rapids & N.—C. R., I. F. & N. W. Ry.....	27,28	30	540
<i>Plymouth</i>	62,89	30	1,886
Chicago & North-Western—Maine River Branch.....	7,08	10	70
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	9,48	40	379
Dubuque & Sioux City—Main Line.....	34,95	30	1,048
<i>Pocahontas</i>	33,88	30	1,016
Chicago & North-Western—Toledo & North-Western Ry.....	24,18	10	241
Dubuque & Sioux City—Main Line.....	9,80	30	294
<i>Polk</i>	106,35	40	4,254
Chicago & North-Western—Des Moines & St. Joe Division.....	24,40	10	244
Chicago Great Western—Des Moines & St. Joe Division.....	28,99	30	869
Chicago, Rock Island & Pacific—Iowa Division.....	27,65	30	829
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.....	9,80	10	98
Wabash—Des Moines & St. Louis Railroad.....	15,01	30	450
<i>Pottawattamie</i>	87,364	40	3,494
Chicago & North-Western Railway.....	20,83	30	625
Chicago, Rock Island & Pacific—Iowa Division.....	45,02	30	1,350
Kansas City, St. Joseph & Council Bluffs Railroad.....	6,714	30	201
Omaha & St. Louis Railway.....	12,74	30	382
Union Pacific—Union Division.....	2,65	30	79
<i>Poweshiek</i>	18,38	30	551
Chicago, Rock Island & Pacific—Iowa Division.....	39,23	30	1,176
Iowa Central—Main Line.....	32,81	10	328
<i>Ringgold</i>	21,94	30	658
Chicago Great Western—Des Moines & St. Joe Div.....	33,94	30	1,018
<i>Sac</i>	62,29	30	1,868
Chicago & North-Western—Maple River Branch.....	53,72	10	537
Chicago & North-Western—Toledo & North-Western Ry.....	8,97	10	89
<i>Sedgwick</i>	23,79	30	713
Chicago, Rock Island & Pacific—Iowa Division.....	13,71	30	411
Chicago, Rock Island & Pacific—Southwestern Division.....	13,08	30	392
<i>Shelby</i>	6,41	30	192
Chicago, Rock Island & Pacific—Iowa Division.....	6,41	30	192
<i>Sioux</i>	57,19	30	1,715
Chicago & North-Western—Toledo & North-Western Ry.....	33,10	10	331
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	22,09	40	884
<i>Story</i>	60,55	30	1,816
Chicago & North-Western Railway.....	24,25	30	727
Chicago & North-Western—Des Moines & Minneapolis Br.....	28,40	10	284
<i>Tama</i>	78,47	30	2,354
Burlington, Cedar Rapids & Northern—Pacific Division.....	13,05	30	391
Chicago & North-Western Railway.....	23,34	30	700
Chicago & North-Western—Toledo & North-Western Ry.....	33,14	10	331
Chicago Great Western—Des Moines & St. Joe Division.....	12,64	30	379
<i>Taylor</i>	78	30	2,340
Chicago Great Western—Des Moines & St. Joe Division.....	5,79	30	173
<i>Union</i>	48,287	30	1,448
Chicago, Burlington & Quincy Railroad.....	33,797	30	1,013
Chicago Great Western—Des Moines & St. Joe Division.....	22,99	30	689
<i>Wapello</i>	44,369	30	1,330
Chicago, Burlington & Quincy Railroad.....	26,826	30	804
Chicago, Rock Island & Pacific—Southwestern Division.....	1,71	30	51
Wabash Railroad.....	9,803	30	294
<i>Warren</i>	25,79	30	773
Chicago Great Western—Des Moines & St. Joe Division.....	13,79	30	413
<i>Washington</i>	31,021	30	930
Chicago, Rock Island & Pacific—Southwestern Division.....	23,64	30	709
Chicago, Rock Island & Pacific—Oskaloosa Division.....	14,02	10	140
Iowa Central—Eastern Division.....	11,881	10	118
<i>Wayne</i>	27,78	30	833
Chicago, Rock Island & Pacific—Southwestern Division.....	27,78	30	833
<i>Webster</i>	99,71	30	2,991
Chicago & North-Western—Toledo & North-Western Ry.....	23,96	30	718
Dubuque & Sioux City—Main Line.....	20,74	30	622
Minneapolis & St. Louis Railway.....	39,01	10	390

TABLE No. 4.—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Winnebago</i>	20,80	30	624
Minneapolis & St. Louis Railway.....	30,80	30	924
<i>Woodbury</i>	55,073	30	1,652
Chicago & North-Western—Maple River Branch.....	13,79	10	137
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	34	40	1,360
Dubuque & Sioux City—Main Line.....	6,41	30	192
Sioux City & Pacific Railroad.....	22,223	40	889
<i>Worth</i>	18,61	30	558
Burlington, Cedar Rapids & Northern—Main Line.....	18,61	30	558
Chicago, Milwaukee & St. Paul—Austin Branch.....	11,27	10	112
Minneapolis & St. Louis Railway.....	23	10	230
<i>Wright</i>	49,90	30	1,497
Burlington, Cedar Rapids & North—C. R., I. F. & N. W. Ry.....	20,11	30	603
Chicago & North-Western—Toledo & North-Western Ry.....	23,85	10	238
Total	3,970,034		\$ 145,347

TABLE No. 5.

Gross earnings, operating expenses and net earnings or loss of each railroad in this state for the year 1895 and taxes paid.

NAME OF ROAD.	GROSS EARNINGS.		OPERATING EXPENSES.		NET EARNINGS OR LOSS.				Taxes paid in 1896.
	Total.	Per mile.	Total.	Per mile.	NET EARNINGS.		LOSS.		
					Total.	Per mile.	Total.	Per mile.	
Albia & Centerville Railway.....	\$ 41,518.18	\$ 4,698.78	\$ 34,559.30	\$ 1,413.68	\$ 6,997.88	\$ 285.10			\$ 1,235.00
Ames & College Railway.....	5,270.85	2,666.58	3,931.49	1,834.09					54.18
Boone Valley Coal & Railway Company.....	294.78	98.25			294.78	98.25			1,974.67
Burlington & Northwestern Railway.....	55,188.13	1,423.58	41,140.96	1,082.30	13,997.17	361.38			1,485.00
Burlington & Western Railway.....	75,477.70	1,067.53	67,948.81	1,088.34			68,147.11	\$ 30.81	2,254.39
Burlington, Cedar Rapids & Northern Ry.—									
Main line.....									
Waverly Short Line.....									
Milwaukee Division.....	2,489,895.20	5,940.27	1,685,882.41	4,029.30	800,935.88	1,910.97			61,680.27
Muscatine Division.....									
Pacific Division.....									
Iowa City & Western Railway.....	119,824.21	1,575.11	110,452.16	1,512.62	2,372.05	32.48			4,400.00
Cedar Rapids, Iowa Falls & Northwestern Ry.	1,087,248.16	3,218.71	694,879.87	1,821.96	482,368.29	1,433.74			36,437.85
Cedar Rapids & Clinton Railway.....	315,436.61	3,849.39	180,886.07	1,707.20	175,550.54	2,142.19			6,569.84
Chicago, Decorah & Minnesota Railway.....	23,181.56	994.05	37,983.63	1,162.34			3,922.07	168.32	1,485.00
Davenport, Iowa & Dakota Railway.....	89,739.47	2,847.06	44,230.36	1,401.69	45,509.11	1,444.37			2,455.77
Total.....	\$4,118,277.38	\$ 4,286.61	\$ 2,615,424.20	\$ 2,722.33	\$1,502,853.10	\$ 1,564.28			\$ 113,459.43
Chicago & North-Western Railway—									
Chicago & North-Western Railway.....	4,717,501.41	13,985.47	2,712,321.53	7,650.84	1,999,779.88	5,634.63			124,038.36
Iowa Midland Branch.....	73,873.56	1,304.90	147,122.25	2,672.74			73,239.79	1,091.83	6,089.05
Stanwood & Tipton Branch.....	7,048.63	829.25	33,959.61	7,747.17			10,217.35	1,397.92	531.80
Ottumwa, Cedar Falls & St. Paul Branch.....	77,903.47	1,245.49	397,983.41	3,330.27			129,777.94	2,014.78	5,323.48
Des Moines & Minneapolis Branch.....	338,317.20	4,035.63	212,240.31	4,991.89			3,923.11	66.27	9,884.12
Iowa Southwestern Branch.....	32,052.82	621.83	72,477.35	1,298.69			30,854.56	764.96	4,851.48
Maple River Branch.....	261,476.32	1,645.83	167,117.39	1,055.18	92,738.93	590.65			21,521.38
Toledo & Northwestern Railway.....	1,561,558.57	4,074.62	1,071,220.14	2,735.16	490,338.43	1,218.45			73,638.00
Iowa Railway, Coal & Manufacturing Co.....	21,876.07	6,731.09	10,911.02	3,669.68	11,815.03	3,655.40			747.90
Total.....	\$6,052,520.05	\$ 6,057.07	\$4,561,311.14	\$ 4,507.72	\$2,381,308.91	\$ 2,019.35			\$ 246,848.06
Chicago, Burlington & Kansas City Railway.....	\$ 161,544.19	\$ 2,889.69	\$ 105,567.88	\$ 1,329.71	\$ 55,976.31	\$ 720.98			\$ 7,176.60
Chicago, Burlington & Northern Railway.....	4,525.09	1,204.14	2,893.73	34,409.28			\$ 21,517.13	\$ 44,205.12	\$ 1,862.19
Chicago, Burlington & Quincy Railway.....	3,936,229.00	13,975.44	2,572,927.00	9,135.06	1,363,312.00	4,840.38			108,497.00
Kokook & St. Paul Railroad.....	386,187.00	4,529.32	139,682.10	2,864.26	83,153.00	2,014.29			11,810.00
Chariton Branch.....	45,080.00	1,222.56	61,472.00	1,582.27			10,433.00	449.71	3,930.00
Creston Branch.....	65,770.00	1,536.31	64,644.00	1,514.62	920.00	21.69			6,277.00
Nebraska City Branch.....	48,314.00	1,232.32	66,902.00	1,759.39			30,678.00	327.37	4,581.00
e Moulton & Albia Railroad.....	118,830.00	1,752.47	136,784.00	2,017.25			17,954.00	264.78	8,409.00
A. R. & D. M. and D. M. & R. Railroad.....	40,922.00	1,241.88	44,903.00	1,250.76			3,923.00	118.88	3,048.00
Charlton, Des Moines & Southern Railroad.....	67,414.00	1,341.65	94,506.00	1,704.24			30,094.00	402.59	7,158.00
Leon, Mt. Airy & Southwestern Railroad.....	9,380.00	453.72	16,880.00	327.89			842.00	30.30	3,598.00
Creston & Northern Railroad.....	10,008.00	757.01	25,253.00	1,040.63			7,620.00	452.72	2,912.00
Western Iowa Railroad.....	12,123.00	764.65	17,010.00	1,130.39			7,153.00	383.61	2,667.00
Brownsville & Nodaway Valley Railroad.....	14,008.00	757.01	25,253.00	1,040.63			5,790.00	365.44	1,602.00
Clarinda, College Springs & S. W. Railroad.....	12,123.00	764.65	17,010.00	1,130.39			5,002.00	281.35	2,084.00
Red Oak & Atlantic Railroad.....	5,639.00	282.62	17,797.00	843.18			12,207.00	588.58	3,210.00
Nebraska City, Sidney & N. E. Railroad.....	6,888.00	437.37	9,418.00	598.84			2,530.00	160.87	1,574.00
Hastings & Avoca Railroad.....									
Total.....	\$4,622,994.00	\$6,140.72	\$3,208,949.00	\$ 4,381.99	\$1,324,045.00	\$1,738.73			\$ 171,577.00
Chicago, Ft. Madison & Des Moines Railway.....	94,192.25	1,321.07	60,163.97	843.81	34,028.28	475.26			3,840.53
Chicago, Great Western Railway.....									
Total.....	\$1,835,048.35	\$4,970.00	\$1,309,408.00	\$ 3,460.33	\$ 525,640.35	\$ 500.67			62,530.72
Chicago, Iowa & Dakota Railway.....	30,151.79	1,142.11	28,880.18	1,094.29	1,292.61	47.82			1,737.34
Chicago, Milwaukee & St. Paul Railway—									
Chicago & Council Bluffs Division.....	2,366,548.85	6,700.74	1,399,912.14	4,009.29	966,734.71	2,751.48			72,097.00
Kansas City Division.....	292,116.65	2,706.69	209,251.31	2,542.43	88,864.75	933.67			10,614.00
Sioux City Branch.....	690,840.00	6,069.43	400,039.29	3,627.56	290,800.83	2,131.78			22,552.50
Dubuque Division.....	16,985.65	488.45	24,991.68	616.73			12,400.00	348.59	2,174.25
Cascadia Branch.....	55,277.74	439.40	49,307.40	826.85			24,290.00	417.45	3,303.50
Volga Branch.....	13,692.91	690.30	17,671.67	770.35			3,818.76	170.05	1,875.00
Wasson Branch.....	386,366.66	1,865.78	347,123.97	1,638.81	39,242.69	189.97			14,602.64
Davenport & Northwestern Line.....	79,948.95	1,329.29	78,688.57	1,744.78	1,260.38	97.61			4,446.85
Dubuque Southwestern Line.....	37,027.19	1,150.87	39,700.29	1,233.31			3,673.10	82.04	3,056.38
Macquoketa Branch.....	29,351.67	2,622.05	31,002.48	3,084.82			8,680.81	568.87	1,822.61
Clinton Branch.....	170,831.63	4,154.77	50,900.61	2,391.03	79,940.92	1,063.74			5,839.44
Iowa & Minnesota Division.....	18,915.92	1,112.78	16,745.01	1,758.24			6,120.00	642.46	827.86
Decorah Branch.....	87,918.90	2,145.59	69,840.36	2,391.76	21,069.54	139.74			2,745.50
Austin Branch.....	1,822,960.12	6,233.61	753,996.77	2,680.61	1,068,963.35	3,864.00			87,200.38
Iowa & Dakota Division.....	87,918.90	2,145.59	69,840.36	2,391.76	21,069.54	139.74			2,745.50
Elkader Branch.....	15,438.41	823.18	15,744.81	786.06	743.60	37.12			87,250.88
Spirit Lake Branch.....	87,151.51	2,149.23	67,732.27	1,670.83	10,399.24	478.40			2,863.54
Sioux City & Dakota Division.....	1,824.09	302.97	5,837.49	613.95			8,712.76	412.98	730.30
Eden Branch.....									
Total.....	\$6,052,107.61	\$4,309.20	\$4,089,098.57	\$ 2,645.29	\$2,972,459.04	\$ 1,663.91			\$ 230,980.91

APPENDIX.

TABLE No. 1.

*Abstract of assessments of railroad property in the state of Iowa for the years 1874 to 1896 inclusive.

YEARS.	Miles of road.	ASSESSED VALUE.		GROSS EARNINGS.		Percentage.
		Total.	Per mile.	Total.	Per mile.	
1874.....	3,738	\$ 21,719,899	\$ 5,812	\$ 15,430,020	\$ 4,130	141
1875.....	3,753	21,968,658	5,880	15,552,968	4,145	141
1876.....	3,823	22,568,583	5,903	15,421,588	4,031	125
1877.....	3,938	22,421,070	5,694	17,321,033	4,378	180
1878.....	4,073	21,610,978	5,296	17,845,728	4,380	121
1879.....	4,323	22,540,904	5,211	21,394,573	4,926	136
1880.....	4,811	24,539,128	5,097	23,236,165	4,834	103
1881.....	5,305	25,742,302	4,856	27,797,143	5,276	88
1882.....	5,738	26,362,594	4,597	29,475,633	5,138	83
1883.....	6,793	28,332,749	4,171	31,153,393	4,587	91
1884.....	7,105	29,896,809	4,205	33,490,225	4,694	84
1885.....	7,445	31,315,958	4,205	34,149,124	4,597	92
1886.....	7,490	32,216,298	4,305	35,492,423	4,739	94
1887.....	7,912	33,370,881	4,230	35,331,206	4,461	109
1888.....	8,291	35,190,575	4,236	37,702,535	4,535	114
1889.....	8,296	35,271,886	4,244	38,362,614	4,620	119
1890.....	8,390	42,856,390	5,109	37,462,779	4,506	114
1891.....	8,377	44,558,936	5,319	37,693,550	4,522	119
1892.....	8,663	44,696,137	5,156	40,416,968	4,670	111
1893.....	8,478	44,869,794	5,262	44,284,053	5,223	101
1894.....	8,477	44,873,680	5,293	42,834,972	5,029	105
1895.....	8,481	44,576,542	5,252	35,874,444	4,230	124
1896.....	8,467	44,581,311	5,259	37,032,442	4,382	118

*This table shows the aggregate assessed value and the averaged assessed value per mile of the railroad property of this state, as fixed by the executive council on the first Monday in March of the respective years named in the left hand column. The items "miles of road" and "gross earnings," shown in connection with each year's assessment, are for the year ending on the 31st day of December last preceding. The right hand column shows what percentage the aggregate assessed value is of the aggregate gross earnings of the preceding calendar year.

*This amount is based on the average number of miles of road operated within this state for the entire year ending December 31st of the year preceding.

TABLE No. 25

Miles of railroad in the state on the 1st of January, from 1887 to 1896, inclusive.

[illegible]

Total

[illegible]

Western, or Wabash Western—Name changed to Wabash. *aa* Chicago, Ft. Madison & Des Moines—Formerly named Ft. Madison & Northwestern, or Ft. Madison, & Northwestern—Name changed to Chicago, Ft. Madison & Des Moines. *ac* Des Moines, Northern & Western—Formerly the Des Moines & Northwestern and Des Moines & Northern. *ad* Des Moines & Northwestern—United under the name of Des Moines, Northern & Western. *ae* Chicago Great Western—Formerly named Chicago, St. Paul & Kansas City. *af* Chicago, St. Paul & Kansas City—Name changed to Chicago Great Western. *ag* Sioux City & Northern—Sioux City Terminal, 123 miles out off. *ah* Sioux City Terminal Ry. & Warehouse Co.—Formerly a part of Sioux City & Northern. *ai* Winona & Western—Formerly named Winona & South-Western. *aj* Winona & South-Western—Name changed to Winona & Western.

TABLE No. 3.

Gross earnings per mile for the years ending January 1, 1887, to January 1, 1896, inclusive.

NAME OF ROAD.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.	1896.
Albia & Centerville.....					\$ 650	\$ 1,036	\$ 1,420	\$ 1,835	\$ 1,718	\$ 1,699
—Centerelle, Moravia & Albia.....	\$ 471			\$ 428						
Ames & College.....							3,050	3,846	2,981	3,661
Boone Valley Coal & Railway Company.....										98
Burlington & Northwestern.....	\$ 1,014	971	\$ 1,075	1,700	1,786	1,916	1,774	1,748	1,501	1,434
Burlington & Western.....	606	664	756	848	966	1,050	1,139	885	921	1,068
Burlington, Cedar Rapids & Northern.....	3,119	3,120	2,992	3,193	3,264	3,362	4,219	4,006	3,842	4,287
Chicago & North-Western.....	6,283	6,661	6,324	6,085	6,120	6,562	7,383	7,302	5,918	6,057
Chicago, Burlington & Kansas City.....	2,911	4,163	1,374	1,963	2,252	4,123	5,140	5,194	2,901	2,961
Chicago, Burlington & Northern.....					5,696	13,310	10,719	14,452	6,659	10,204
Chicago, Burlington & Quincy.....	8,230	7,847	6,777	7,311	7,427	7,784	8,336	7,923	6,629	6,141
Chicago, Fort Madison & Des Moines.....					285	678	595	1,078	1,271	1,321
—Fort Madison & Northwestern.....	567	548								
Chicago Great Western.....								4,229	3,808	3,970
—Chicago, St. Paul & Kansas City.....	2,141	2,789	3,006	3,448	4,345	4,830	4,706			
—Minnesota & Northwestern.....	1,849	2,066								
—Dubuque & Dakota.....	971									
Chicago, Iowa & Dakota.....	1,078	1,006	1,256	1,764		1,676	1,947	1,462	1,028	1,142
Chicago, Milwaukee & St. Paul.....	4,063	2,967	4,006	4,117	4,360	4,569	5,315	5,023	4,303	4,306
Chicago, Rock Island & Pacific.....	7,736	7,760	7,234	7,324	5,265	6,672	6,042	6,366	5,417	5,554
—Des Moines & Fort Dodge.....	2,464									
Chicago, St. Paul, Minneapolis & Omaha.....	4,461	6,671	5,691	7,320	8,148	9,543	8,691	7,974	6,779	6,663
Chicago, Santa Fe & California.....			2,266	6,169	9,708	11,736	12,000	5,855	4,481	4,601
Charlinda & St. Louis.....	377	356	230							
Crooked Creek Railroad & Coal Company.....					406		828	445	494	381
—Webster City & Crooked Creek.....	885									
—Crooked Creek.....	1,168		626							
Des Moines & Kansas City.....			94	635			1,156	1,008	915	915
—Des Moines, Osceola & Southern.....	880									
Des Moines, Northern & Western.....							2,864	2,603	2,300	2,575
—Des Moines & Northwestern.....		1,837	1,879	1,768	2,090	2,092				
—Des Moines & Northern.....					3,193	3,159				
—St. Louis, Des Moines & Northern.....	1,006	1,100	1,290	1,400						
Des Moines Union.....										
Dubuque & Sioux City.....		1,349	3,369			4,753	4,971	4,286		4,339
—Cedar Rapids & Chicago.....										
—Cherokee & Dakota.....										
—Iowa Falls & Sioux City.....		3,975								
—Illinois Central.....	4,390									
Humeston & Shenandoah.....	1,665	1,006	1,632	1,669	1,779	1,793	1,558	1,380	1,187	1,128

TABLE NO. 4—CONTINUED.

[illegible]

TABLE No. 5.

Classification of the railroads of the state as to the maximum charges allowed by law for the transportation of passengers.

CLASS "A."

Burlington, Cedar Rapids & Northern Railway.
Chicago & North-Western Railway.
Chicago, Burlington & Northern Railroad.
Chicago, Burlington & Quincy Railroad.
Chicago, Milwaukee & St. Paul Railway.
Chicago, Rock Island & Pacific Railway.
Chicago, St. Paul, Minneapolis & Omaha Railway.
Chicago, Santa Fe & California Railway.
Dubuque & Sioux City Railroad.
Sioux City & Pacific Railroad.
Toledo, Peoria & Western Railway.
Union Pacific Railroad.

CLASS "R."

Chicago Great Western Railway.
Iowa Central Railway.
Kansas City, St. Joseph & Council Bluffs Railroad.

CLASS "C."

Ames and Ciegoe Railway.
Albia and Centerville Railway.
Boone Valley Coal & Railway Company.
Burlington and Northwestern Railway.
Burlington and Western Railway.
Chicago, Burlington & Kansas City Railway.
Chicago, Ft. Madison & Des Moines Railway.
Chicago, Iowa & Dakota Railway.
Crooked Creek River Road and Coal Company.
Des Moines & Kansas City River Road.
Des Moines, Northern & Western Railway.
Humboldt & Shenandoah Railroad.
Iowa Northern Railway.
Keokuk & Western Railroad.
Mason City & Ft. Dodge Railroad.
Minneapolis & St. Louis Railway.
Omaha & St. Louis Railway.
St. Louis, Keokuk & Northwestern Railroad.
Sioux City & Northern Railroad.
Tabor & Northern Railway.
Wabash Railway.
Winona & Western Railway.

LAWS.

Governing the Assessment and Taxation of Railway Property.

GENERAL PROVISIONS.

[Code of Iowa.]

SECTION 801. All other property [not exempt], real and personal, is subject to taxation in the manner directed.

SEC. 802. Every inhabitant of this state, of full age and sound mind, shall assist the assessor in listing all property subject to taxation in this state, of which he is the owner, or has the control or management, in the manner hereinafter directed; * * * of a body corporate, company, society, or partnership, by its principal accounting officer, agent or partner.

SEC. 803. Lands, lots, and other real estate belonging to any railway company, not exclusively used in the operation of the several roads, and all railway bridges across the Mississippi and Missouri river, shall be subject to assessment and taxation on the same basis as the property of individuals in the several counties where situated.

SEC. 804. No real estate used by railway corporations for road-beds shall be included in the assessment to individuals of the adjacent property, but all such real estate shall be deemed to be the property of such companies for the purposes of taxation.

SEC. 805. All railway property not specified in section eight hundred and eight of this chapter, shall be taxed upon the assessment made by the executive council as provided in chapter five of title ten, at the same rates, by the same officers, and for the same purposes as individual property under the provisions of this chapter; and all provisions of this title relating to the levy and collection of taxes shall apply to the taxes so levied upon railway property.

SEC. 806. The assessor shall list every person in his township, and assess all the property, personal and real, therein, except such as is heretofore specifically exempted.

ASSESSMENT BY THE EXECUTIVE COUNCIL.

SEC. 1317. On the first Monday of March in each year, the executive council shall assess all the property of each railway corporation in this state, excepting the lands, lots and other real estate belonging thereto not used in the operation of any railway.

SEC. 1318. The president, vice-president, or general superintendent, and such other officers as such council may designate of any corporation operating any railway in this state, shall furnish said council on or before the fifteenth day of February in each year, a statement, signed and sworn to by one of such officers, showing in detail for the year ending on January the first preceding:

1. The whole number of miles owned, operated, or leased in the state by such corporation making the return, and the value thereof per mile, with a detailed statement of all property of every kind, and the value, located in each county in the state,

2. Also a detailed statement of the number and value thereof of engines, passenger, mail, express, baggage, freight, and other cars, or property used in operating or repairing such railway in this state; and on railways which are a part of lines extending beyond the limits of this state, the return shall show the actual amount of rolling stock in use on the corporation's line in the state during the year for which return is made.

The return shall show the amount of rolling stock, the gross earnings of the entire railway, and the gross earnings of the same in this state, and all property designated

in the next section, and such other facts as such council may, in writing, require. If such officers fail to make such statement, said council shall proceed to assess the property of the corporation so failing, adding thirty per cent to the assessable value thereof.

SEC. 1319. The said property shall be valued at its true cash value, and such assessment shall be made upon the entire railway within the state, and shall include the right of way, road-bed, bridges, culverts, rolling stock, depots, station grounds, shops, buildings, gravel beds, and all other property, real and personal, exclusively used in the operation of such railway. In assessing said railway and its equipment, said council shall take into consideration the gross earnings per mile for the year ending January the first, preceding, and any and all other matters necessary to enable said council to make a just and equitable assessment of said railway property. If a part of any railway is without this state, then, in estimating the value of its rolling stock and movable property, they shall take into consideration the proportion which the business of that part of the railway lying within the state bears to the business of the railway without the state; such valuation shall be in the same ratio as that of the property of individuals.

SEC. 1320. On or before the twenty-fifth day of March in each year, said council shall transmit to the county auditor of each county through which any railroad may run, a statement showing the length of the main track of such railway within the county, and the assessed value per mile of the same as fixed by a pro rata distribution per mile of the assessed value of the whole property named in the preceding section. Said statement shall be entered on the proper record of the county.

SEC. 1321. At the first meeting of the board of supervisors held after such statement is received by the county auditor, they shall make and cause the same to be entered in the proper record, an order, stating and declaring the length of the main track, and the assessed value of such railway lying in each city, town, township, or lesser taxing district in their county through which said railway runs, as fixed by the executive council, which shall constitute the taxable value of said property for taxable purposes, and the taxes on said property, when collected by the county treasurer shall be paid over to the persons or corporations entitled thereto as other taxes, and the county auditor shall transmit a copy of said order to the city council or trustees of such city, incorporated town, or township.

SEC. 1322. All such railway property shall be taxable upon said assessment at the same rates, by the same officers, and for the same purposes as the property of individuals within such counties, cities, towns, townships, and lesser taxing districts.

SLEEPING AND DINING CARS.

[Acts of the Seventeenth General Assembly, Chapter III.]

SECTION 1. In addition to the matters required to be contained in the statement provided for in section thirteen hundred and eighteen of the code, such statement shall show the number of sleeping and dining cars not owned by such corporation, but used by it in operating its railway in the state during each month of the year for which the return is made, and also the number of miles each month that said cars have been run or operated on such railway within the state, and the total number of miles that said cars have been run or operated each month within and without the state.

SEC. 2. The executive council shall, at the time of the assessment of other railway property for taxation, assess for taxation the average number of cars so used by such corporation each month, and the assessed value of said cars shall bear the same proportion to the entire value thereof, that the monthly average number of miles that such cars have been run or operated within the state shall bear to the monthly average number of miles that such cars have been used or operated within and without the state; such valuation shall be in the same ratio as the property of individuals.

SEC. 3. The executive council shall, as provided in section thirteen hundred and eighteen and thirteen hundred and nineteen of the code, first assess the value of the property of the corporation using sleeping and dining cars not owned by such corporation, and shall then add to such valuation, the amount of the assessed valuation of said sleeping and dining cars, made as heretofore provided, and such aggregate amount shall constitute and be considered the assessed value of the property of such corporation for the purposes of taxation.

CLASSIFICATION.

[Acts of Fifteenth General Assembly, Chapter 68.]

SECTION 1. All railroad corporations organized or doing business in this state, their trustees, receivers, or lessees, under the laws or authority thereof, shall be limited in their maximum charges to the rates of compensation for the transportation of passengers and freight which are herein prescribed. All railroads in this state shall be classified according to the gross amount of their respective annual earnings within the state, per mile, for the preceding year, as follows: Class "A" shall include all railroads whose gross annual earnings, per mile, shall be four thousand dollars or more. Class "B" shall include all railroads whose gross annual earnings, per mile, shall be three thousand dollars, or any sum in excess thereof less than four thousand dollars. Class "C" shall include all railroads whose gross annual earnings, per mile, shall be less than three thousand dollars.

SEC. 2. All railroad corporations, according to their classification as herein prescribed, shall be limited to compensation per mile for the transportation of any person with ordinary baggage, not exceeding one hundred pounds in weight, as follows: Class "A," three cents; class "B," three and one-half cents; class "C," four cents; *provided*, that no such corporation shall charge, demand or receive any greater compensation per mile for the transportation of children, twelve years of age or under, than half the rate above prescribed; *and provided, also*, a charge of ten cents may be added to the fare of any passenger, when the same is paid upon the cars, if a ticket might have been procured within a reasonable time before the departure of the train.

SEC. 3. It shall be the duty of each railroad corporation operating a railroad in this state during the month of January, 1875, and each and every year thereafter, to make and return to the governor a statement of its gross receipts on its entire road within this state for the year preceding and ending on the thirty-first day of December. Said statement shall be sworn to by the president and superintendent of the road in this state, and shall contain a detailed statement of the entire receipts for transportation of freight and passengers, and all other sources of income of the road. A failure to comply with the provisions of this section shall subject the corporation to a penalty of one hundred dollars per day for each and every day after such report is due, until it is made, to be recovered in an action in the name of the state of Iowa, for the benefit of the school fund. If the executive council shall, on examination, be satisfied of the correctness of said return, it shall be their duty to classify the different railroads in this state, as hereinbefore provided, and the governor, when there shall be any change in classification, shall issue a certificate to any corporation or corporations affected by such change, certifying to them the class to which they are respectively assigned. And any change of rates made by any railroad corporation pursuant to any change of classification, shall take effect and be in force from and after the fourth day of July following such changes. * * *